

Development's Reemployment Services Program was bolstered for fiscal year 2019, with an increase of nearly \$722,000. Already, we have seen improvements in the program's effectiveness for Wisconsin in need of just a little bit of extra assistance with finding suitable employment.

Mr. Speaker, I would also note that the BRIDGE for Workers Act was a bipartisan effort, so important for getting things done. We are pleased with the overwhelming cooperation on both sides of the aisle, and I urge my colleagues to support its passage.

Mrs. WALORSKI. Mr. Speaker, having no other speakers, I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, may I inquire as to how much time I have remaining.

The SPEAKER pro tempore. The gentleman from Illinois has 9 minutes remaining.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I yield 4 minutes to the gentlewoman from New Mexico (Ms. TORRES SMALL), a cosponsor of this bill.

Ms. TORRES SMALL of New Mexico. Mr. Speaker, I rise today to express my full support for H.R. 1759, the BRIDGE for Workers Act, led by Representatives Murphy, Walorski, LaHood, and myself.

Mr. Speaker, my State of New Mexico continues to suffer from one of the highest unemployment rates in the country. In one county in my district, the unemployment rate is 17 percent.

As lawmakers, we must prioritize policies that will help counties across the Nation like Luna County combat systemic problems that are preventing a swift return to the workforce.

Research shows that the longer workers are out of work, the harder it can be to maintain their skills and the more likely workers will fall out of the labor force entirely.

When I was in college, my dad lost his job to funding cuts. My parents and I had just taken out loans so that I could go to college. I remember sitting in class, worried. I was homesick, and I felt powerless to do anything to help my family through that difficult time.

My dad is one of the hardest working people I know. On his own, he got the training he needed to find a job in our hometown, but it took years. We all made sacrifices in the meantime.

I worked multiple jobs, and I graduated in 3 years to help limit that debt, and I took on my parents' loan payments to help out.

Now my dad is a schoolbus driver, and the kids he drives to school, the colleagues he serves as a union president, and our community are all better because of the work that he does. I just wish he had found his second calling earlier.

This bill will help. The earlier we retrain people, the earlier they find new careers. This helps people in their most vulnerable moments. It supports families, and it builds stronger communities.

That is why I am proud to help lead the BRIDGE for Workers Act, which will help unemployed individuals find a job faster so that they can provide for their families and get back on their feet as soon as possible.

This would fix a flaw in the current law that limits reemployment services to only those expected to remain unemployed after their benefits run out.

Reemployment services are essential, as they give people without a job the tools they need to get back to work through programs offering targeted job search assistance, career counseling, and interview and resume workshops. With greater access to these services, unemployed individuals will be more likely to find a job faster and rejoin the workforce.

This bill is also cost effective. Since it allows States to use their reemployment services grants more effectively, individuals will return to work quicker, which will generate more savings for our government.

When Americans who want to work hard get the support they need to do just that, we all succeed. I encourage my colleagues on both sides of the aisle to support this legislation and help unemployed Americans across our Nation get back on their feet.

Mrs. WALORSKI. Mr. Speaker, having no other speakers, I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I yield 1 minute to the gentlewoman from Alabama (Ms. SEWELL).

Ms. SEWELL of Alabama. Mr. Speaker, I am proud to stand as a member of this subcommittee to support the BRIDGE for Workers Act.

Mr. Speaker, no person wants to be without a job. I think that the hardest and most important thing that we as Members of Congress can do is to support the American worker to not only stay employed and find jobs, but, when they have to lose their job, that they are helped to be retrained—and that is exactly what this bill will do.

This bill will provide better reemployment services. Right now, they are limited. By expanding it, we will help American workers who are unemployed get back to work quicker and faster.

I want to acknowledge that this is a bipartisan bill. It is exactly what the American people need to see us do, which is to help workers maintain their dignity by not only staying employed but, when they lose their job, getting reemployed.

Mr. Speaker, I urge my colleagues to support this bipartisan piece of legislation and want to thank the chairman of our subcommittee and the ranking member of our subcommittee for bringing this bipartisan bill to the floor.

Mrs. WALORSKI. Mr. Speaker, I have no other speakers. I am prepared to close, and I yield myself the balance of my time.

Mr. Speaker, as you have heard today, the ability to pair benefits with services can have a profound effect on the lives of workers and their families.

At a time with more than a million more jobs than we actually have unemployed, this effort is especially critical. This bill gives States the flexibility they need to make reemployment services a great success.

Again, I urge support of H.R. 1759, and I yield back the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, I came to this session with the simple notion of coming to do a job and to go to my work. Listening to my colleagues' representations and their articulation of experiences and what this bill really means, I am renewed, and I am delighted because it is an important bill, seriously important.

Yes, in many places the economy is good; people are able to work. But bridges connect and transport, and this bridge connects people to the opportunity to get a job, to go back to work, to be able to take care of their families, to have money so that their children can go to college or they can sustain themselves while their daughter is completing her education.

□ 1345

Mr. Speaker, I commend my colleagues, Mrs. MURPHY and Ms. TORRES SMALL; the ranking member of the subcommittee, Mrs. WALORSKI; and Mr. LAHOOD, my colleague from Illinois, for their ingenuity, creativity, and for the introduction of this tremendous piece of legislation.

Mr. Speaker, I urge all of my colleagues to support this legislation, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Illinois (Mr. DANNY K. DAVIS) that the House suspend the rules and pass the bill, H.R. 1759, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the yeas have it.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

TAXPAYER FIRST ACT OF 2019

Mr. LEWIS. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1957) to amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1957

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the "Taxpayer First Act of 2019".

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—PUTTING TAXPAYERS FIRST

Subtitle A—Independent Appeals Process

Sec. 1001. Establishment of Internal Revenue Service Independent Office of Appeals.

Subtitle B—Improved Service

Sec. 1101. Comprehensive customer service strategy.

Sec. 1102. IRS Free File Program.

Sec. 1103. Low-income exception for payments otherwise required in connection with a submission of an offer-in-compromise.

Subtitle C—Sensible Enforcement

Sec. 1201. Internal Revenue Service seizure requirements with respect to structuring transactions.

Sec. 1202. Exclusion of interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.

Sec. 1203. Clarification of equitable relief from joint liability.

Sec. 1204. Modification of procedures for issuance of third-party summons.

Sec. 1205. Private debt collection and special compliance personnel program.

Sec. 1206. Reform of notice of contact of third parties.

Sec. 1207. Modification of authority to issue designated summons.

Sec. 1208. Limitation on access of non-Internal Revenue Service employees to returns and return information.

Subtitle D—Organizational Modernization

Sec. 1301. Office of the National Taxpayer Advocate.

Sec. 1302. Modernization of Internal Revenue Service organizational structure.

Subtitle E—Other Provisions

Sec. 1401. Return preparation programs for applicable taxpayers.

Sec. 1402. Provision of information regarding low-income taxpayer clinics.

Sec. 1403. Notice from IRS regarding closure of taxpayer assistance centers.

Sec. 1404. Rules for seizure and sale of perishable goods restricted to only perishable goods.

Sec. 1405. Whistleblower reforms.

Sec. 1406. Customer service information.

Sec. 1407. Misdirected tax refund deposits.

TITLE II—21ST CENTURY IRS

Subtitle A—Cybersecurity and Identity Protection

Sec. 2001. Public-private partnership to address identity theft refund fraud.

Sec. 2002. Recommendations of Electronic Tax Administration Advisory Committee regarding identity theft refund fraud.

Sec. 2003. Information sharing and analysis center.

Sec. 2004. Compliance by contractors with confidentiality safeguards.

Sec. 2005. Identity protection personal identification numbers.

Sec. 2006. Single point of contact for tax-related identity theft victims.

Sec. 2007. Notification of suspected identity theft.

Sec. 2008. Guidelines for stolen identity refund fraud cases.

Sec. 2009. Increased penalty for improper disclosure or use of information by preparers of returns.

Subtitle B—Development of Information Technology

Sec. 2101. Management of Internal Revenue Service information technology.

Sec. 2102. Internet platform for Form 1099 filings.

Sec. 2103. Streamlined critical pay authority for information technology positions.

Subtitle C—Modernization of Consent-Based Income Verification System

Sec. 2201. Disclosure of taxpayer information for third-party income verification.

Sec. 2202. Limit redisclosures and uses of consent-based disclosures of tax return information.

Subtitle D—Expanded Use of Electronic Systems

Sec. 2301. Electronic filing of returns.

Sec. 2302. Uniform standards for the use of electronic signatures for disclosure authorizations to, and other authorizations of, practitioners.

Sec. 2303. Payment of taxes by debit and credit cards.

Sec. 2304. Authentication of users of electronic services accounts.

Subtitle E—Other Provisions

Sec. 2401. Repeal of provision regarding certain tax compliance procedures and reports.

Sec. 2402. Comprehensive training strategy.

TITLE III—MISCELLANEOUS PROVISIONS

Subtitle A—Reform of Laws Governing Internal Revenue Service Employees

Sec. 3001. Prohibition on rehiring any employee of the Internal Revenue Service who was involuntarily separated from service for misconduct.

Sec. 3002. Notification of unauthorized inspection or disclosure of returns and return information.

Subtitle B—Provisions Relating to Exempt Organizations

Sec. 3101. Mandatory e-filing by exempt organizations.

Sec. 3102. Notice required before revocation of tax-exempt status for failure to file return.

Subtitle C—Revenue Provision

Sec. 3201. Increase in penalty for failure to file.

TITLE IV—BUDGETARY EFFECTS

Sec. 4001. Determination of budgetary effects.

TITLE I—PUTTING TAXPAYERS FIRST

Subtitle A—Independent Appeals Process

SEC. 1001. ESTABLISHMENT OF INTERNAL REVENUE SERVICE INDEPENDENT OFFICE OF APPEALS.

(a) IN GENERAL.—Section 7803 is amended by adding at the end the following new subsection:

“(e) INDEPENDENT OFFICE OF APPEALS.—

“(1) ESTABLISHMENT.—There is established in the Internal Revenue Service an office to be known as the ‘Internal Revenue Service Independent Office of Appeals’.

“(2) CHIEF OF APPEALS.—

“(A) IN GENERAL.—The Internal Revenue Service Independent Office of Appeals shall

be under the supervision and direction of an official to be known as the ‘Chief of Appeals’. The Chief of Appeals shall report directly to the Commissioner of Internal Revenue and shall be entitled to compensation at the same rate as the highest rate of basic pay established for the Senior Executive Service under section 5382 of title 5, United States Code.

“(B) APPOINTMENT.—The Chief of Appeals shall be appointed by the Commissioner of Internal Revenue without regard to the provisions of title 5, United States Code, relating to appointments in the competitive service or the Senior Executive Service.

“(C) QUALIFICATIONS.—An individual appointed under subparagraph (B) shall have experience and expertise in—

“(i) administration of, and compliance with, Federal tax laws,

“(ii) a broad range of compliance cases, and

“(iii) management of large service organizations.

“(3) PURPOSES AND DUTIES OF OFFICE.—It shall be the function of the Internal Revenue Service Independent Office of Appeals to resolve Federal tax controversies without litigation on a basis which—

“(A) is fair and impartial to both the Government and the taxpayer,

“(B) promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and

“(C) enhances public confidence in the integrity and efficiency of the Internal Revenue Service.

“(4) RIGHT OF APPEAL.—The resolution process described in paragraph (3) shall be generally available to all taxpayers.

“(5) LIMITATION ON DESIGNATION OF CASES AS NOT ELIGIBLE FOR REFERRAL TO INDEPENDENT OFFICE OF APPEALS.—

“(A) IN GENERAL.—If any taxpayer which is in receipt of a notice of deficiency authorized under section 6212 requests referral to the Internal Revenue Service Independent Office of Appeals and such request is denied, the Commissioner of Internal Revenue shall provide such taxpayer a written notice which—

“(i) provides a detailed description of the facts involved, the basis for the decision to deny the request, and a detailed explanation of how the basis of such decision applies to such facts, and

“(ii) describes the procedures prescribed under subparagraph (C) for protesting the decision to deny the request.

“(B) REPORT TO CONGRESS.—The Commissioner of Internal Revenue shall submit a written report to Congress on an annual basis which includes the number of requests described in subparagraph (A) which were denied and the reasons (described by category) that such requests were denied.

“(C) PROCEDURES FOR PROTESTING DENIAL OF REQUEST.—The Commissioner of Internal Revenue shall prescribe procedures for protesting to the Commissioner of Internal Revenue a denial of a request described in subparagraph (A).

“(D) NOT APPLICABLE TO FRIVOLOUS POSITIONS.—This paragraph shall not apply to a request for referral to the Internal Revenue Service Independent Office of Appeals which is denied on the basis that the issue involved is a frivolous position (within the meaning of section 6702(c)).

“(6) STAFF.—

“(A) IN GENERAL.—All personnel in the Internal Revenue Service Independent Office of Appeals shall report to the Chief of Appeals.

“(B) ACCESS TO STAFF OF OFFICE OF THE CHIEF COUNSEL.—The Chief of Appeals shall have authority to obtain legal assistance and advice from the staff of the Office of the

Chief Counsel. The Chief Counsel shall ensure, to the extent practicable, that such assistance and advice is provided by staff of the Office of the Chief Counsel who were not involved in the case with respect to which such assistance and advice is sought and who are not involved in preparing such case for litigation.

“(7) ACCESS TO CASE FILES.—

“(A) IN GENERAL.—In any case in which a conference with the Internal Revenue Service Independent Office of Appeals has been scheduled upon request of a specified taxpayer, the Chief of Appeals shall ensure that such taxpayer is provided access to the non-privileged portions of the case file on record regarding the disputed issues (other than documents provided by the taxpayer to the Internal Revenue Service) not later than 10 days before the date of such conference.

“(B) TAXPAYER ELECTION TO EXPEDITE CONFERENCE.—If the taxpayer so elects, subparagraph (A) shall be applied by substituting ‘the date of such conference’ for ‘10 days before the date of such conference’.

“(C) SPECIFIED TAXPAYER.—For purposes of this paragraph—

“(i) IN GENERAL.—The term ‘specified taxpayer’ means—

“(I) in the case of any taxpayer who is a natural person, a taxpayer whose adjusted gross income does not exceed \$400,000 for the taxable year to which the dispute relates, and

“(II) in the case of any other taxpayer, a taxpayer whose gross receipts do not exceed \$5,000,000 for the taxable year to which the dispute relates.

“(ii) AGGREGATION RULE.—Rules similar to the rules of section 448(c)(2) shall apply for purposes of clause (i)(II).”

(b) CONFORMING AMENDMENTS.—

(1) The following provisions are each amended by striking “Internal Revenue Service Office of Appeals” and inserting “Internal Revenue Service Independent Office of Appeals”:

(A) Section 6015(c)(4)(B)(ii)(I).

(B) Section 6320(b)(1).

(C) Subsections (b)(1) and (d)(3) of section 6330.

(D) Section 6603(d)(3)(B).

(E) Section 6621(c)(2)(A)(i).

(F) Section 7122(e)(2).

(G) Subsections (a), (b)(1), (b)(2), and (c)(1) of section 7123.

(H) Subsections (c)(7)(B)(i) and (g)(2)(A) of section 7430.

(I) Section 7522(b)(3).

(J) Section 7612(c)(2)(A).

(2) Section 7430(c)(2) is amended by striking “Internal Revenue Service Office of Appeals” each place it appears and inserting “Internal Revenue Service Independent Office of Appeals”.

(3) The heading of section 6330(d)(3) is amended by inserting “INDEPENDENT” after “IRS”.

(c) OTHER REFERENCES.—Any reference in any provision of law, or regulation or other guidance, to the Internal Revenue Service Office of Appeals shall be treated as a reference to the Internal Revenue Service Independent Office of Appeals.

(d) SAVINGS PROVISIONS.—Rules similar to the rules of paragraphs (2) through (6) of section 1001(b) of the Internal Revenue Service Restructuring and Reform Act of 1998 shall apply for purposes of this section (and the amendments made by this section).

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall take effect on the date of the enactment of this Act.

(2) ACCESS TO CASE FILES.—Section 7803(e)(7) of the Internal Revenue Code of 1986, as added by subsection (a), shall apply

to conferences occurring after the date which is 1 year after the date of the enactment of this Act.

Subtitle B—Improved Service

SEC. 1101. COMPREHENSIVE CUSTOMER SERVICE STRATEGY.

(a) IN GENERAL.—Not later than the date which is 1 year after the date of the enactment of this Act, the Secretary of the Treasury (or the Secretary’s delegate) shall submit to Congress a written comprehensive customer service strategy for the Internal Revenue Service. Such strategy shall include—

(1) a plan to provide assistance to taxpayers that is secure, designed to meet reasonable taxpayer expectations, and adopts appropriate best practices of customer service provided in the private sector, including online services, telephone call back services, and training of employees providing customer services;

(2) a thorough assessment of the services that the Internal Revenue Service can co-locate with other Federal services or offer as self-service options;

(3) proposals to improve Internal Revenue Service customer service in the short term (the current and following fiscal year), medium term (approximately 3 to 5 fiscal years), and long term (approximately 10 fiscal years);

(4) a plan to update guidance and training materials for customer service employees of the Internal Revenue Service, including the Internal Revenue Manual, to reflect such strategy; and

(5) identified metrics and benchmarks for quantitatively measuring the progress of the Internal Revenue Service in implementing such strategy.

(b) UPDATED GUIDANCE AND TRAINING MATERIALS.—Not later than 2 years after the date of the enactment of this Act, the Secretary of the Treasury (or the Secretary’s delegate) shall make available the updated guidance and training materials described in subsection (a)(4) (including the Internal Revenue Manual). Such updated guidance and training materials (including the Internal Revenue Manual) shall be written in a manner so as to be easily understood by customer service employees of the Internal Revenue Service and shall provide clear instructions.

SEC. 1102. IRS FREE FILE PROGRAM.

(a) IN GENERAL.—

(1) The Secretary of the Treasury, or the Secretary’s delegate, shall continue to operate the IRS Free File Program as established by the Internal Revenue Service and published in the Federal Register on November 4, 2002 (67 Fed. Reg. 67247), including any subsequent agreements and governing rules established pursuant thereto.

(2) The IRS Free File Program shall continue to provide free commercial-type online individual income tax preparation and electronic filing services to the lowest 70 percent of taxpayers by adjusted gross income. The number of taxpayers eligible to receive such services each year shall be calculated by the Internal Revenue Service annually based on prior year aggregate taxpayer adjusted gross income data.

(3) In addition to the services described in paragraph (2), and in the same manner, the IRS Free File Program shall continue to make available to all taxpayers (without regard to income) a basic, online electronic fillable forms utility.

(4) The IRS Free File Program shall continue to work cooperatively with the private sector to provide the free individual income tax preparation and the electronic filing services described in paragraphs (2) and (3).

(5) The IRS Free File Program shall work cooperatively with State government agen-

cies to enhance and expand the use of the program to provide needed benefits to the taxpayer while reducing the cost of processing returns.

(b) INNOVATIONS.—The Secretary of the Treasury, or the Secretary’s delegate, shall work with the private sector through the IRS Free File Program to identify and implement, consistent with applicable law, innovative new program features to improve and simplify the taxpayer’s experience with completing and filing individual income tax returns through voluntary compliance.

SEC. 1103. LOW-INCOME EXCEPTION FOR PAYMENTS OTHERWISE REQUIRED IN CONNECTION WITH A SUBMISSION OF AN OFFER-IN-COMPROMISE.

(a) IN GENERAL.—Section 7122(c) is amended by adding at the end the following new paragraph:

“(3) EXCEPTION FOR LOW-INCOME TAXPAYERS.—Paragraph (1), and any user fee otherwise required in connection with the submission of an offer-in-compromise, shall not apply to any offer-in-compromise with respect to a taxpayer who is an individual with adjusted gross income, as determined for the most recent taxable year for which such information is available, which does not exceed 250 percent of the applicable poverty level (as determined by the Secretary).”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to offers-in-compromise submitted after the date of the enactment of this Act.

Subtitle C—Sensible Enforcement

SEC. 1201. INTERNAL REVENUE SERVICE SEIZURE REQUIREMENTS WITH RESPECT TO STRUCTURING TRANSACTIONS.

Section 5317(c)(2) of title 31, United States Code, is amended—

(1) by striking “Any property” and inserting the following:

“(A) IN GENERAL.—Any property”; and

(2) by adding at the end the following:

“(B) INTERNAL REVENUE SERVICE SEIZURE REQUIREMENTS WITH RESPECT TO STRUCTURING TRANSACTIONS.—

“(i) PROPERTY DERIVED FROM AN ILLEGAL SOURCE.—Property may only be seized by the Internal Revenue Service pursuant to subparagraph (A) by reason of a claimed violation of section 5324 if the property to be seized was derived from an illegal source or the funds were structured for the purpose of concealing the violation of a criminal law or regulation other than section 5324.

“(ii) NOTICE.—Not later than 30 days after property is seized by the Internal Revenue Service pursuant to subparagraph (A), the Internal Revenue Service shall—

“(I) make a good faith effort to find all persons with an ownership interest in such property; and

“(II) provide each such person so found with a notice of the seizure and of the person’s rights under clause (iv).

“(iii) EXTENSION OF NOTICE UNDER CERTAIN CIRCUMSTANCES.—The Internal Revenue Service may apply to a court of competent jurisdiction for one 30-day extension of the notice requirement under clause (ii) if the Internal Revenue Service can establish probable cause of an imminent threat to national security or personal safety necessitating such extension.

“(iv) POST-SEIZURE HEARING.—If a person with an ownership interest in property seized pursuant to subparagraph (A) by the Internal Revenue Service requests a hearing by a court of competent jurisdiction within 30 days after the date on which notice is provided under subclause (ii), such property shall be returned unless the court holds an adversarial hearing and finds within 30 days of such request (or such longer period as the court may provide, but only on request of an

interested party) that there is probable cause to believe that there is a violation of section 5324 involving such property and probable cause to believe that the property to be seized was derived from an illegal source or the funds were structured for the purpose of concealing the violation of a criminal law or regulation other than section 5324.”.

SEC. 1202. EXCLUSION OF INTEREST RECEIVED IN ACTION TO RECOVER PROPERTY SEIZED BY THE INTERNAL REVENUE SERVICE BASED ON STRUCTURING TRANSACTION.

(a) IN GENERAL.—Part III of subchapter B of chapter 1 is amended by inserting before section 140 the following new section:

“SEC. 139H. INTEREST RECEIVED IN ACTION TO RECOVER PROPERTY SEIZED BY THE INTERNAL REVENUE SERVICE BASED ON STRUCTURING TRANSACTION.

“Gross income shall not include any interest received from the Federal Government in connection with an action to recover property seized by the Internal Revenue Service pursuant to section 5317(c)(2) of title 31, United States Code, by reason of a claimed violation of section 5324 of such title.”.

(b) CLERICAL AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 is amended by inserting before the item relating to section 140 the following new item:

“Sec. 139H. Interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to interest received on or after the date of the enactment of this Act.

SEC. 1203. CLARIFICATION OF EQUITABLE RELIEF FROM JOINT LIABILITY.

(a) IN GENERAL.—Section 6015 is amended—
(1) in subsection (e), by adding at the end the following new paragraph:

“(7) STANDARD AND SCOPE OF REVIEW.—Any review of a determination made under this section shall be reviewed de novo by the Tax Court and shall be based upon—

“(A) the administrative record established at the time of the determination, and

“(B) any additional newly discovered or previously unavailable evidence.”; and

(2) by amending subsection (f) to read as follows:

“(f) EQUITABLE RELIEF.—

“(1) IN GENERAL.—Under procedures prescribed by the Secretary, if—

“(A) taking into account all the facts and circumstances, it is inequitable to hold the individual liable for any unpaid tax or any deficiency (or any portion of either), and

“(B) relief is not available to such individual under subsection (b) or (c),

the Secretary may relieve such individual of such liability.

“(2) LIMITATION.—A request for equitable relief under this subsection may be made with respect to any portion of any liability that—

“(A) has not been paid, provided that such request is made before the expiration of the applicable period of limitation under section 6502, or

“(B) has been paid, provided that such request is made during the period in which the individual could submit a timely claim for refund or credit of such payment.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to petitions or requests filed or pending on or after the date of the enactment of this Act.

SEC. 1204. MODIFICATION OF PROCEDURES FOR ISSUANCE OF THIRD-PARTY SUMMONS.

(a) IN GENERAL.—Section 7609(f) is amended by adding at the end the following flush sentence:

“The Secretary shall not issue any summons described in the preceding sentence unless the information sought to be obtained is narrowly tailored to information that pertains to the failure (or potential failure) of the person or group or class of persons referred to in paragraph (2) to comply with one or more provisions of the internal revenue law which have been identified for purposes of such paragraph.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to summonses served after the date that is 45 days after the date of the enactment of this Act.

SEC. 1205. PRIVATE DEBT COLLECTION AND SPECIAL COMPLIANCE PERSONNEL PROGRAM.

(a) CERTAIN TAX RECEIVABLES NOT ELIGIBLE FOR COLLECTION UNDER TAX COLLECTION CONTRACTS.—Section 6306(d)(3) is amended by striking “or” at the end of subparagraph (C) and by inserting after subparagraph (D) the following new subparagraphs:

“(E) a taxpayer substantially all of whose income consists of disability insurance benefits under section 223 of the Social Security Act or supplemental security income benefits under title XVI of the Social Security Act (including supplemental security income benefits of the type described in section 1616 of such Act or section 212 of Public Law 93–66), or

“(F) a taxpayer who is an individual with adjusted gross income, as determined for the most recent taxable year for which such information is available, which does not exceed 200 percent of the applicable poverty level (as determined by the Secretary).”.

(b) DETERMINATION OF INACTIVE TAX RECEIVABLES ELIGIBLE FOR COLLECTION UNDER TAX COLLECTION CONTRACTS.—Section 6306(c)(2)(A)(ii) is amended by striking “more than 1/3 of the period of the applicable statute of limitation has lapsed” and inserting “more than 2 years has passed since assessment”.

(c) MAXIMUM LENGTH OF INSTALLMENT AGREEMENTS OFFERED UNDER TAX COLLECTION CONTRACTS.—Section 6306(b)(1)(B) is amended by striking “5 years” and inserting “7 years”.

(d) CLARIFICATION THAT SPECIAL COMPLIANCE PERSONNEL PROGRAM ACCOUNT MAY BE USED FOR PROGRAM COSTS.—

(1) IN GENERAL.—Section 6307(b) is amended—

(A) in paragraph (2), by striking all that follows “under such program” and inserting a period, and

(B) in paragraph (3), by striking all that follows “out of such account” and inserting “for other than program costs.”.

(2) COMMUNICATIONS, SOFTWARE, AND TECHNOLOGY COSTS TREATED AS PROGRAM COSTS.—Section 6307(d)(2)(B) is amended by striking “telecommunications” and inserting “communications, software, technology”.

(3) CONFORMING AMENDMENT.—Section 6307(d)(2) is amended by striking “and” at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting “, and”, and by inserting after subparagraph (B) the following new subparagraph:

“(C) reimbursement of the Internal Revenue Service or other government agencies for the cost of administering the qualified tax collection program under section 6306.”.

(e) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to tax re-

ceivables identified by the Secretary (or the Secretary’s delegate) after December 31, 2020.

(2) MAXIMUM LENGTH OF INSTALLMENT AGREEMENTS.—The amendment made by subsection (c) shall apply to contracts entered into after the date of the enactment of this Act.

(3) USE OF SPECIAL COMPLIANCE PERSONNEL PROGRAM ACCOUNT.—The amendment made by subsection (d) shall apply to amounts expended from the special compliance personnel program account after the date of the enactment of this Act.

SEC. 1206. REFORM OF NOTICE OF CONTACT OF THIRD PARTIES.

(a) IN GENERAL.—Section 7602(c)(1) is amended to read as follows:

“(1) GENERAL NOTICE.—An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer unless such contact occurs during a period (not greater than 1 year) which is specified in a notice which—

“(A) informs the taxpayer that contacts with persons other than the taxpayer are intended to be made during such period, and

“(B) except as otherwise provided by the Secretary, is provided to the taxpayer not later than 45 days before the beginning of such period.

Nothing in the preceding sentence shall prevent the issuance of notices to the same taxpayer with respect to the same tax liability with periods specified therein that, in the aggregate, exceed 1 year. A notice shall not be issued under this paragraph unless there is an intent at the time such notice is issued to contact persons other than the taxpayer during the period specified in such notice. The preceding sentence shall not prevent the issuance of a notice if the requirement of such sentence is met on the basis of the assumption that the information sought to be obtained by such contact will not be obtained by other means before such contact.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to notices provided, and contacts of persons made, after the date which is 45 days after the date of the enactment of this Act.

SEC. 1207. MODIFICATION OF AUTHORITY TO ISSUE DESIGNATED SUMMONS.

(a) IN GENERAL.—Paragraph (1) of section 6503(j) is amended by striking “coordinated examination program” and inserting “coordinated industry case program”.

(b) REQUIREMENTS FOR SUMMONS.—Clause (i) of section 6503(j)(2)(A) is amended to read as follows:

“(i) the issuance of such summons is preceded by a review and written approval of such issuance by the Commissioner of the relevant operating division of the Internal Revenue Service and the Chief Counsel which—

“(I) states facts clearly establishing that the Secretary has made reasonable requests for the information that is the subject of the summons, and

“(II) is attached to such summons.”.

(c) ESTABLISHMENT THAT REASONABLE REQUESTS FOR INFORMATION WERE MADE.—Subsection (j) of section 6503 is amended by adding at the end the following new paragraph:

“(4) ESTABLISHMENT THAT REASONABLE REQUESTS FOR INFORMATION WERE MADE.—In any court proceeding described in paragraph (3), the Secretary shall establish that reasonable requests were made for the information that is the subject of the summons.”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to summonses issued after the date which is 45 days after the date of the enactment of this Act.

SEC. 1208. LIMITATION ON ACCESS OF NON-INTERNAL REVENUE SERVICE EMPLOYEES TO RETURNS AND RETURN INFORMATION.

(a) IN GENERAL.—Section 7602 is amended by adding at the end the following new subsection:

“(f) LIMITATION ON ACCESS OF PERSONS OTHER THAN INTERNAL REVENUE SERVICE OFFICERS AND EMPLOYEES.—The Secretary shall not, under the authority of section 6103(n), provide any books, papers, records, or other data obtained pursuant to this section to any person authorized under section 6103(n), except when such person requires such information for the sole purpose of providing expert evaluation and assistance to the Internal Revenue Service. No person other than an officer or employee of the Internal Revenue Service or the Office of Chief Counsel may, on behalf of the Secretary, question a witness under oath whose testimony was obtained pursuant to this section.”

(b) EFFECTIVE DATE.—The amendment made by this section—

(1) shall take effect on the date of the enactment of this Act; and

(2) shall not fail to apply to a contract in effect under section 6103(n) of the Internal Revenue Code of 1986 merely because such contract was in effect before the date of the enactment of this Act.

Subtitle D—Organizational Modernization

SEC. 1301. OFFICE OF THE NATIONAL TAXPAYER ADVOCATE.

(a) TAXPAYER ADVOCATE DIRECTIVES.—

(1) IN GENERAL.—Section 7803(c) is amended by adding at the end the following new paragraph:

“(5) TAXPAYER ADVOCATE DIRECTIVES.—In the case of any Taxpayer Advocate Directive issued by the National Taxpayer Advocate pursuant to a delegation of authority from the Commissioner of Internal Revenue—

“(A) the Commissioner or a Deputy Commissioner shall modify, rescind, or ensure compliance with such directive not later than 90 days after the issuance of such directive, and

“(B) in the case of any directive which is modified or rescinded by a Deputy Commissioner, the National Taxpayer Advocate may (not later than 90 days after such modification or rescission) appeal to the Commissioner, and the Commissioner shall (not later than 90 days after such appeal is made) ensure compliance with such directive as issued by the National Taxpayer Advocate or provide the National Taxpayer Advocate with the reasons for any modification or rescission made or upheld by the Commissioner pursuant to such appeal.”

(2) REPORT TO CERTAIN COMMITTEES OF CONGRESS REGARDING DIRECTIVES.—Section 7803(c)(2)(B)(ii) is amended by redesignating subclauses (VIII) through (XI) as subclauses (IX) through (XII), respectively, and by inserting after subclause (VII) the following new subclause:

“(VIII) identify any Taxpayer Advocate Directive which was not honored by the Internal Revenue Service in a timely manner, as specified under paragraph (5);”

(b) NATIONAL TAXPAYER ADVOCATE ANNUAL REPORTS TO CONGRESS.—

(1) INCLUSION OF MOST SERIOUS TAXPAYER PROBLEMS.—Section 7803(c)(2)(B)(i)(III) is amended by striking “at least 20 of the” and inserting “the 10”.

(2) COORDINATION WITH TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—Section 7803(c)(2) is amended by adding at the end the following new subparagraph:

“(E) COORDINATION WITH TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—Before beginning any research or study, the National Taxpayer Advocate shall coordinate with the Treasury Inspector General for Tax

Administration to ensure that the National Taxpayer Advocate does not duplicate any action that the Treasury Inspector General for Tax Administration has already undertaken or has a plan to undertake.”

(3) STATISTICAL SUPPORT.—

(A) IN GENERAL.—Section 6108 is amended by adding at the end the following new subsection:

“(d) STATISTICAL SUPPORT FOR NATIONAL TAXPAYER ADVOCATE.—Upon request of the National Taxpayer Advocate, the Secretary shall, to the extent practicable, provide the National Taxpayer Advocate with statistical support in connection with the preparation by the National Taxpayer Advocate of the annual report described in section 7803(c)(2)(B)(ii). Such statistical support shall include statistical studies, compilations, and the review of information provided by the National Taxpayer Advocate for statistical validity and sound statistical methodology.”

(B) DISCLOSURE OF REVIEW.—Section 7803(c)(2)(B)(ii), as amended by subsection (a), is amended by striking “and” at the end of subclause (XI), by redesignating subclause (XII) as subclause (XIII), and by inserting after subclause (XI) the following new subclause:

“(XII) with respect to any statistical information included in such report, include a statement of whether such statistical information was reviewed or provided by the Secretary under section 6108(d) and, if so, whether the Secretary determined such information to be statistically valid and based on sound statistical methodology; and”

(C) CONFORMING AMENDMENT.—Section 7803(c)(2)(B)(iii) is amended by adding at the end the following: “The preceding sentence shall not apply with respect to statistical information provided to the Secretary for review, or received from the Secretary, under section 6108(d).”

(c) SALARY OF NATIONAL TAXPAYER ADVOCATE.—Section 7803(c)(1)(B)(i) is amended by striking “, or, if the Secretary of the Treasury so determines, at a rate fixed under section 9503 of such title”.

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall take effect on the date of the enactment of this Act.

(2) SALARY OF NATIONAL TAXPAYER ADVOCATE.—The amendment made by subsection (c) shall apply to compensation paid to individuals appointed as the National Taxpayer Advocate after March 31, 2019.

SEC. 1302. MODERNIZATION OF INTERNAL REVENUE SERVICE ORGANIZATIONAL STRUCTURE.

(a) IN GENERAL.—Not later than September 30, 2020, the Secretary of the Treasury (or the Secretary's delegate) shall submit to Congress a comprehensive written plan to redesign the organization of the Internal Revenue Service. Such plan shall—

(1) ensure the successful implementation of the priorities specified by Congress in this Act;

(2) prioritize taxpayer services to ensure that all taxpayers easily and readily receive the assistance that they need;

(3) streamline the structure of the agency including minimizing the duplication of services and responsibilities within the agency;

(4) best position the Internal Revenue Service to combat cybersecurity and other threats to the Internal Revenue Service; and

(5) address whether the Criminal Investigation Division of the Internal Revenue Service should report directly to the Commissioner of Internal Revenue.

(b) REPEAL OF RESTRICTION ON ORGANIZATIONAL STRUCTURE OF INTERNAL REVENUE

SERVICE.—Paragraph (3) of section 1001(a) of the Internal Revenue Service Restructuring and Reform Act of 1998 shall cease to apply beginning 1 year after the date on which the plan described in subsection (a) is submitted to Congress.

Subtitle E—Other Provisions

SEC. 1401. RETURN PREPARATION PROGRAMS FOR APPLICABLE TAXPAYERS.

(a) IN GENERAL.—Chapter 77 is amended by inserting after section 7526 the following new section:

“SEC. 7526A. RETURN PREPARATION PROGRAMS FOR APPLICABLE TAXPAYERS.

“(a) ESTABLISHMENT OF VOLUNTEER INCOME TAX ASSISTANCE MATCHING GRANT PROGRAM.—The Secretary shall establish a Community Volunteer Income Tax Assistance Matching Grant Program under which the Secretary may, subject to the availability of appropriated funds, make grants to provide matching funds for the development, expansion, or continuation of qualified return preparation programs assisting applicable taxpayers and members of underserved populations.

“(b) USE OF FUNDS.—

“(1) IN GENERAL.—Qualified return preparation programs may use grants received under this section for—

“(A) ordinary and necessary costs associated with program operation in accordance with cost principles under the applicable Office of Management and Budget circular, including—

“(i) wages or salaries of persons coordinating the activities of the program,

“(ii) developing training materials, conducting training, and performing quality reviews of the returns prepared under the program,

“(iii) equipment purchases, and

“(iv) vehicle-related expenses associated with remote or rural tax preparation services,

“(B) outreach and educational activities described in subsection (c)(2)(B), and

“(C) services related to financial education and capability, asset development, and the establishment of savings accounts in connection with tax return preparation.

“(2) REQUIREMENT OF MATCHING FUNDS.—A qualified return preparation program must provide matching funds on a dollar-for-dollar basis for all grants provided under this section. Matching funds may include—

“(A) the salary (including fringe benefits) of individuals performing services for the program,

“(B) the cost of equipment used in the program, and

“(C) other ordinary and necessary costs associated with the program.

Indirect expenses, including general overhead of any entity administering the program, shall not be counted as matching funds.

“(c) APPLICATION.—

“(1) IN GENERAL.—Each applicant for a grant under this section shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may reasonably require.

“(2) PRIORITY.—In awarding grants under this section, the Secretary shall give priority to applications which demonstrate—

“(A) assistance to applicable taxpayers, with emphasis on outreach to, and services for, such taxpayers,

“(B) taxpayer outreach and educational activities relating to eligibility and availability of income supports available through this title, including the earned income tax credit, and

“(C) specific outreach and focus on one or more underserved populations.

“(3) AMOUNTS TAKEN INTO ACCOUNT.—In determining matching grants under this section, the Secretary shall only take into account amounts provided by the qualified return preparation program for expenses described in subsection (b).

“(d) PROGRAM ADHERENCE.—

“(1) IN GENERAL.—The Secretary shall establish procedures for, and shall conduct not less frequently than once every 5 calendar years during which a qualified return preparation program is operating under a grant under this section, periodic site visits—

“(A) to ensure the program is carrying out the purposes of this section, and

“(B) to determine whether the program meets such program adherence standards as the Secretary shall by regulation or other guidance prescribe.

“(2) ADDITIONAL REQUIREMENTS FOR GRANT RECIPIENTS NOT MEETING PROGRAM ADHERENCE STANDARDS.—In the case of any qualified return preparation program which—

“(A) is awarded a grant under this section, and

“(B) is subsequently determined—

“(i) not to meet the program adherence standards described in paragraph (1)(B), or

“(ii) not to be otherwise carrying out the purposes of this section,

such program shall not be eligible for any additional grants under this section unless such program provides sufficient documentation of corrective measures established to address any such deficiencies determined.

“(e) DEFINITIONS.—For purposes of this section—

“(1) QUALIFIED RETURN PREPARATION PROGRAM.—The term ‘qualified return preparation program’ means any program—

“(A) which provides assistance to individuals, not less than 90 percent of whom are applicable taxpayers, in preparing and filing Federal income tax returns,

“(B) which is administered by a qualified entity,

“(C) in which all volunteers who assist in the preparation of Federal income tax returns meet the training requirements prescribed by the Secretary, and

“(D) which uses a quality review process which reviews 100 percent of all returns.

“(2) QUALIFIED ENTITY.—

“(A) IN GENERAL.—The term ‘qualified entity’ means any entity which—

“(i) is an eligible organization,

“(ii) is in compliance with Federal tax filing and payment requirements,

“(iii) is not debarred or suspended from Federal contracts, grants, or cooperative agreements, and

“(iv) agrees to provide documentation to substantiate any matching funds provided pursuant to the grant program under this section.

“(B) ELIGIBLE ORGANIZATION.—The term ‘eligible organization’ means—

“(i) an institution of higher education which is described in section 102 (other than subsection (a)(1)(C) thereof) of the Higher Education Act of 1965 (20 U.S.C. 1002), as in effect on the date of the enactment of this section, and which has not been disqualified from participating in a program under title IV of such Act,

“(ii) an organization described in section 501(c) and exempt from tax under section 501(a),

“(iii) a local government agency, including—

“(I) a county or municipal government agency, and

“(II) an Indian tribe, as defined in section 4(13) of the Native American Housing Assistance and Self-Determination Act of 1996 (25 U.S.C. 4103(13)), including any tribally designated housing entity (as defined in section

4(22) of such Act (25 U.S.C. 4103(22))), tribal subsidiary, subdivision, or other wholly owned tribal entity,

“(iv) a local, State, regional, or national coalition (with one lead organization which meets the eligibility requirements of clause (i), (ii), or (iii) acting as the applicant organization), or

“(v) in the case of applicable taxpayers and members of underserved populations with respect to which no organizations described in the preceding clauses are available—

“(I) a State government agency, or

“(II) an office providing Cooperative Extension services (as established at the land-grant colleges and universities under the Smith-Lever Act of May 8, 1914).

“(3) APPLICABLE TAXPAYERS.—The term ‘applicable taxpayer’ means a taxpayer whose income for the taxable year does not exceed an amount equal to the completed phaseout amount under section 32(b) for a married couple filing a joint return with three or more qualifying children, as determined in a revenue procedure or other published guidance.

“(4) UNDERSERVED POPULATION.—The term ‘underserved population’ includes populations of persons with disabilities, persons with limited English proficiency, Native Americans, individuals living in rural areas, members of the Armed Forces and their spouses, and the elderly.

“(f) SPECIAL RULES AND LIMITATIONS.—

“(1) DURATION OF GRANTS.—Upon application of a qualified return preparation program, the Secretary is authorized to award a multi-year grant not to exceed 3 years.

“(2) AGGREGATE LIMITATION.—Unless otherwise provided by specific appropriation, the Secretary shall not allocate more than \$30,000,000 per fiscal year (exclusive of costs of administering the program) to grants under this section.

“(g) PROMOTION OF PROGRAMS.—

“(1) IN GENERAL.—The Secretary shall promote tax preparation through qualified return preparation programs through the use of mass communications and other means.

“(2) PROVISION OF INFORMATION REGARDING QUALIFIED RETURN PREPARATION PROGRAMS.—The Secretary may provide taxpayers information regarding qualified return preparation programs receiving grants under this section.

“(3) REFERRALS TO LOW-INCOME TAXPAYER CLINICS.—Qualified return preparation programs receiving a grant under this section are encouraged, in appropriate cases, to—

“(A) advise taxpayers of the availability of, and eligibility requirements for receiving, advice and assistance from qualified low-income taxpayer clinics receiving funding under section 7526, and

“(B) provide information regarding the location of, and contact information for, such clinics.”

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 is amended by inserting after the item relating to section 7526 the following new item:

“Sec. 7526A. Return preparation programs for applicable taxpayers.”

SEC. 1402. PROVISION OF INFORMATION REGARDING LOW-INCOME TAXPAYER CLINICS.

(a) IN GENERAL.—Section 7526(c) is amended by adding at the end the following new paragraph:

“(6) PROVISION OF INFORMATION REGARDING QUALIFIED LOW-INCOME TAXPAYER CLINICS.—Notwithstanding any other provision of law, officers and employees of the Department of the Treasury may—

“(A) advise taxpayers of the availability of, and eligibility requirements for receiving, advice and assistance from one or more spe-

cific qualified low-income taxpayer clinics receiving funding under this section, and

“(B) provide information regarding the location of, and contact information for, such clinics.”

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

SEC. 1403. NOTICE FROM IRS REGARDING CLOSURE OF TAXPAYER ASSISTANCE CENTERS.

Not later than 90 days before the date that a proposed closure of a Taxpayer Assistance Center would take effect, the Secretary of the Treasury (or the Secretary's delegate) shall—

(1) make publicly available (including by non-electronic means) a notice which—

(A) identifies the Taxpayer Assistance Center proposed for closure and the date of such proposed closure; and

(B) identifies the relevant alternative sources of taxpayer assistance which may be utilized by taxpayers affected by such proposed closure; and

(2) submit to Congress a written report that includes—

(A) the information included in the notice described in paragraph (1);

(B) the reasons for such proposed closure; and

(C) such other information as the Secretary may determine appropriate.

SEC. 1404. RULES FOR SEIZURE AND SALE OF PERISHABLE GOODS RESTRICTED TO ONLY PERISHABLE GOODS.

(a) IN GENERAL.—Section 6336 is amended by striking “or become greatly reduced in price or value by keeping, or that such property cannot be kept without great expense”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property seized after the date of the enactment of this Act.

SEC. 1405. WHISTLEBLOWER REFORMS.

(a) MODIFICATIONS TO DISCLOSURE RULES FOR WHISTLEBLOWERS.—

(1) IN GENERAL.—Section 6103(k) is amended by adding at the end the following new paragraph:

“(13) DISCLOSURE TO WHISTLEBLOWERS.—

“(A) IN GENERAL.—The Secretary may disclose, to any individual providing information relating to any purpose described in paragraph (1) or (2) of section 7623(a), return information related to the investigation of any taxpayer with respect to whom the individual has provided such information, but only to the extent that such disclosure is necessary in obtaining information, which is not otherwise reasonably available, with respect to the correct determination of tax liability for tax, or the amount to be collected with respect to the enforcement of any other provision of this title.

“(B) UPDATES ON WHISTLEBLOWER INVESTIGATIONS.—The Secretary shall disclose to an individual providing information relating to any purpose described in paragraph (1) or (2) of section 7623(a) the following:

“(i) Not later than 60 days after a case for which the individual has provided information has been referred for an audit or examination, a notice with respect to such referral.

“(ii) Not later than 60 days after a taxpayer with respect to whom the individual has provided information has made a payment of tax with respect to tax liability to which such information relates, a notice with respect to such payment.

“(iii) Subject to such requirements and conditions as are prescribed by the Secretary, upon a written request by such individual—

“(I) information on the status and stage of any investigation or action related to such information, and

“(II) in the case of a determination of the amount of any award under section 7623(b), the reasons for such determination.

Clause (iii) shall not apply to any information if the Secretary determines that disclosure of such information would seriously impair Federal tax administration. Information described in clauses (i), (ii), and (iii) may be disclosed to a designee of the individual providing such information in accordance with guidance provided by the Secretary.”.

(2) CONFORMING AMENDMENTS.—

(A) CONFIDENTIALITY OF INFORMATION.—Section 6103(a)(3) is amended by striking “subsection (k)(10)” and inserting “paragraph (10) or (13) of subsection (k)”.

(B) PENALTY FOR UNAUTHORIZED DISCLOSURE.—Section 7213(a)(2) is amended by striking “(k)(10)” and inserting “(k)(10) or (13)”.

(C) COORDINATION WITH AUTHORITY TO DISCLOSE FOR INVESTIGATIVE PURPOSES.—Section 6103(k)(6) is amended by adding at the end the following new sentence: “This paragraph shall not apply to any disclosure to an individual providing information relating to any purpose described in paragraph (1) or (2) of section 7623(a) which is made under paragraph (13)(A).”.

(b) PROTECTION AGAINST RETALIATION.—Section 7623 is amended by adding at the end the following new subsection:

“(d) CIVIL ACTION TO PROTECT AGAINST RETALIATION CASES.—

“(1) ANTI-RETALIATION WHISTLEBLOWER PROTECTION FOR EMPLOYEES.—No employer, or any officer, employee, contractor, subcontractor, or agent of such employer, may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee in the terms and conditions of employment (including through an act in the ordinary course of such employee’s duties) in reprisal for any lawful act done by the employee—

“(A) to provide information, cause information to be provided, or otherwise assist in an investigation regarding underpayment of tax or any conduct which the employee reasonably believes constitutes a violation of the internal revenue laws or any provision of Federal law relating to tax fraud, when the information or assistance is provided to the Internal Revenue Service, the Secretary of Treasury, the Treasury Inspector General for Tax Administration, the Comptroller General of the United States, the Department of Justice, the United States Congress, a person with supervisory authority over the employee, or any other person working for the employer who has the authority to investigate, discover, or terminate misconduct, or

“(B) to testify, participate in, or otherwise assist in any administrative or judicial action taken by the Internal Revenue Service relating to an alleged underpayment of tax or any violation of the internal revenue laws or any provision of Federal law relating to tax fraud.

“(2) ENFORCEMENT ACTION.—

“(A) IN GENERAL.—A person who alleges discharge or other reprisal by any person in violation of paragraph (1) may seek relief under paragraph (3) by—

“(i) filing a complaint with the Secretary of Labor, or

“(ii) if the Secretary of Labor has not issued a final decision within 180 days of the filing of the complaint and there is no showing that such delay is due to the bad faith of the claimant, bringing an action at law or equity for de novo review in the appropriate district court of the United States, which shall have jurisdiction over such an action without regard to the amount in controversy.

“(B) PROCEDURE.—

“(i) IN GENERAL.—An action under subparagraph (A)(i) shall be governed under the rules and procedures set forth in section 42121(b) of title 49, United States Code.

“(ii) EXCEPTION.—Notification made under section 42121(b)(1) of title 49, United States Code, shall be made to the person named in the complaint and to the employer.

“(iii) BURDENS OF PROOF.—An action brought under subparagraph (A)(ii) shall be governed by the legal burdens of proof set forth in section 42121(b) of title 49, United States Code, except that in applying such section—

“(I) ‘behavior described in paragraph (1)’ shall be substituted for ‘behavior described in paragraphs (1) through (4) of subsection (a)’ each place it appears in paragraph (2)(B) thereof, and

“(II) ‘a violation of paragraph (1)’ shall be substituted for ‘a violation of subsection (a)’ each place it appears.

“(iv) STATUTE OF LIMITATIONS.—A complaint under subparagraph (A)(i) shall be filed not later than 180 days after the date on which the violation occurs.

“(v) JURY TRIAL.—A party to an action brought under subparagraph (A)(ii) shall be entitled to trial by jury.

“(3) REMEDIES.—

“(A) IN GENERAL.—An employee prevailing in any action under paragraph (2)(A) shall be entitled to all relief necessary to make the employee whole.

“(B) COMPENSATORY DAMAGES.—Relief for any action under subparagraph (A) shall include—

“(i) reinstatement with the same seniority status that the employee would have had, but for the reprisal,

“(ii) the sum of 200 percent of the amount of back pay and 100 percent of all lost benefits, with interest, and

“(iii) compensation for any special damages sustained as a result of the reprisal, including litigation costs, expert witness fees, and reasonable attorney fees.

“(4) RIGHTS RETAINED BY EMPLOYEE.—Nothing in this section shall be deemed to diminish the rights, privileges, or remedies of any employee under any Federal or State law, or under any collective bargaining agreement.

“(5) NONENFORCEABILITY OF CERTAIN PROVISIONS WAIVING RIGHTS AND REMEDIES OR REQUIRING ARBITRATION OF DISPUTES.—

“(A) WAIVER OF RIGHTS AND REMEDIES.—The rights and remedies provided for in this subsection may not be waived by any agreement, policy form, or condition of employment, including by a predispute arbitration agreement.

“(B) PREDISPUTE ARBITRATION AGREEMENTS.—No predispute arbitration agreement shall be valid or enforceable, if the agreement requires arbitration of a dispute arising under this subsection.”.

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by subsection (a) shall apply to disclosures made after the date of the enactment of this Act.

(2) CIVIL PROTECTION.—The amendment made by subsection (b) shall take effect on the date of the enactment of this Act.

SEC. 1406. CUSTOMER SERVICE INFORMATION.

The Secretary of the Treasury (or the Secretary’s delegate) shall provide helpful information to taxpayers placed on hold during a telephone call to any Internal Revenue Service help line, including the following:

(1) Information about common tax scams.

(2) Information on where and how to report tax scams.

(3) Additional advice on how taxpayers can protect themselves from identity theft and tax scams.

SEC. 1407. MISDIRECTED TAX REFUND DEPOSITS.

Section 6402 is amended by adding at the end the following new subsection:

“(n) MISDIRECTED DIRECT DEPOSIT REFUND.—Not later than the date which is 6 months after the date of the enactment of the Taxpayer First Act of 2019, the Secretary shall prescribe regulations to establish procedures to allow for—

“(1) taxpayers to report instances in which a refund made by the Secretary by electronic funds transfer was not transferred to the account of the taxpayer;

“(2) coordination with financial institutions for the purpose of—

“(A) identifying the accounts to which transfers described in paragraph (1) were made; and

“(B) recovery of the amounts so transferred; and

“(3) the refund to be delivered to the correct account of the taxpayer.”.

TITLE II—21ST CENTURY IRS

Subtitle A—Cybersecurity and Identity Protection

SEC. 2001. PUBLIC-PRIVATE PARTNERSHIP TO ADDRESS IDENTITY THEFT REFUND FRAUD.

The Secretary of the Treasury (or the Secretary’s delegate) shall work collaboratively with the public and private sectors to protect taxpayers from identity theft refund fraud.

SEC. 2002. RECOMMENDATIONS OF ELECTRONIC TAX ADMINISTRATION ADVISORY COMMITTEE REGARDING IDENTITY THEFT REFUND FRAUD.

The Secretary of the Treasury shall ensure that the advisory group convened by the Secretary pursuant to section 2001(b)(2) of the Internal Revenue Service Restructuring and Reform Act of 1998 (commonly known as the Electronic Tax Administration Advisory Committee) studies (including by providing organized public forums) and makes recommendations to the Secretary regarding methods to prevent identity theft and refund fraud.

SEC. 2003. INFORMATION SHARING AND ANALYSIS CENTER.

(a) IN GENERAL.—The Secretary of the Treasury (or the Secretary’s delegate) may participate in an information sharing and analysis center to centralize, standardize, and enhance data compilation and analysis to facilitate sharing actionable data and information with respect to identity theft tax refund fraud.

(b) DEVELOPMENT OF PERFORMANCE METRICS.—The Secretary of the Treasury (or the Secretary’s delegate) shall develop metrics for measuring the success of such center in detecting and preventing identity theft tax refund fraud.

(c) DISCLOSURE.—

(1) IN GENERAL.—Section 6103(k), as amended by this Act, is amended by adding at the end the following new paragraph:

“(14) DISCLOSURE OF RETURN INFORMATION FOR PURPOSES OF CYBERSECURITY AND THE PREVENTION OF IDENTITY THEFT TAX REFUND FRAUD.—

“(A) IN GENERAL.—Under such procedures and subject to such conditions as the Secretary may prescribe, the Secretary may disclose specified return information to specified ISAC participants to the extent that the Secretary determines such disclosure is in furtherance of effective Federal tax administration relating to the detection or prevention of identity theft tax refund fraud, validation of taxpayer identity, authentication of taxpayer returns, or detection or prevention of cybersecurity threats.

“(B) SPECIFIED ISAC PARTICIPANTS.—For purposes of this paragraph—

“(i) IN GENERAL.—The term ‘specified ISAC participant’ means—

“(I) any person designated by the Secretary as having primary responsibility for a function performed with respect to the information sharing and analysis center described in section 2003(a) of the Taxpayer First Act of 2019, and

“(II) any person subject to the requirements of section 7216 and which is a participant in such information sharing and analysis center.

“(ii) INFORMATION SHARING AGREEMENT.—Such term shall not include any person unless such person has entered into a written agreement with the Secretary setting forth the terms and conditions for the disclosure of information to such person under this paragraph, including requirements regarding the protection and safeguarding of such information by such person.

“(C) SPECIFIED RETURN INFORMATION.—For purposes of this paragraph, the term ‘specified return information’ means—

“(i) in the case of a return which is in connection with a case of potential identity theft refund fraud—

“(I) in the case of such return filed electronically, the internet protocol address, device identification, email domain name, speed of completion, method of authentication, refund method, and such other return information related to the electronic filing characteristics of such return as the Secretary may identify for purposes of this subclause, and

“(II) in the case of such return prepared by a tax return preparer, identifying information with respect to such tax return preparer, including the preparer taxpayer identification number and electronic filer identification number of such preparer,

“(ii) in the case of a return which is in connection with a case of a identity theft refund fraud which has been confirmed by the Secretary (pursuant to such procedures as the Secretary may provide), the information referred to in subclauses (I) and (II) of clause (i), the name and taxpayer identification number of the taxpayer as it appears on the return, and any bank account and routing information provided for making a refund in connection with such return, and

“(iii) in the case of any cybersecurity threat to the Internal Revenue Service, information similar to the information described in subclauses (I) and (II) of clause (i) with respect to such threat.

“(D) RESTRICTION ON USE OF DISCLOSED INFORMATION.—

“(i) DESIGNATED THIRD PARTIES.—Any return information received by a person described in subparagraph (B)(i)(I) shall be used only for the purposes of and to the extent necessary in—

“(I) performing the function such person is designated to perform under such subparagraph,

“(II) facilitating disclosures authorized under subparagraph (A) to persons described in subparagraph (B)(i)(II), and

“(III) facilitating disclosures authorized under subsection (d) to participants in such information sharing and analysis center.

“(ii) RETURN PREPARERS.—Any return information received by a person described in subparagraph (B)(i)(II) shall be treated for purposes of section 7216 as information furnished to such person for, or in connection with, the preparation of a return of the tax imposed under chapter 1.

“(E) DATA PROTECTION AND SAFEGUARDS.—Return information disclosed under this paragraph shall be subject to such protections and safeguards as the Secretary may require in regulations or other guidance or in the written agreement referred to in subparagraph (B)(ii). Such written agreement shall include a requirement that any unauthorized access to information disclosed

under this paragraph, and any breach of any system in which such information is held, be reported to the Treasury Inspector General for Tax Administration.”.

(2) APPLICATION OF CIVIL AND CRIMINAL PENALTIES.—

(A) Section 6103(a)(3), as amended by this Act, is amended by striking “or (13)” and inserting “, (13), or (14)”.

(B) Section 7213(a)(2), as amended by this Act, is amended by striking “or (13)” and inserting “, (13), or (14)”.

SEC. 2004. COMPLIANCE BY CONTRACTORS WITH CONFIDENTIALITY SAFEGUARDS.

(a) IN GENERAL.—Section 6103(p) is amended by adding at the end the following new paragraph:

“(9) DISCLOSURE TO CONTRACTORS AND OTHER AGENTS.—Notwithstanding any other provision of this section, no return or return information shall be disclosed to any contractor or other agent of a Federal, State, or local agency unless such agency, to the satisfaction of the Secretary—

“(A) has requirements in effect which require each such contractor or other agent which would have access to returns or return information to provide safeguards (within the meaning of paragraph (4)) to protect the confidentiality of such returns or return information,

“(B) agrees to conduct an on-site review every 3 years (or a mid-point review in the case of contracts or agreements of less than 3 years in duration) of each contractor or other agent to determine compliance with such requirements,

“(C) submits the findings of the most recent review conducted under subparagraph (B) to the Secretary as part of the report required by paragraph (4)(E), and

“(D) certifies to the Secretary for the most recent annual period that such contractor or other agent is in compliance with all such requirements.

The certification required by subparagraph (D) shall include the name and address of each contractor or other agent, a description of the contract or agreement with such contractor or other agent, and the duration of such contract or agreement. The requirements of this paragraph shall not apply to disclosures pursuant to subsection (n) for purposes of Federal tax administration.”.

(b) CONFORMING AMENDMENT.—Section 6103(p)(8)(B) is amended by inserting “or paragraph (9)” after “subparagraph (A)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures made after December 31, 2022.

SEC. 2005. IDENTITY PROTECTION PERSONAL IDENTIFICATION NUMBERS.

(a) IN GENERAL.—Subject to subsection (b), the Secretary of the Treasury or the Secretary's delegate (hereafter referred to in this section as the “Secretary”) shall establish a program to issue, upon the request of any individual, a number which may be used in connection with such individual's social security number (or other identifying information with respect to such individual as determined by the Secretary) to assist the Secretary in verifying such individual's identity.

(b) REQUIREMENTS.—

(1) ANNUAL EXPANSION.—For each calendar year beginning after the date of the enactment of this Act, the Secretary shall provide numbers through the program described in subsection (a) to individuals residing in such States as the Secretary deems appropriate, provided that the total number of States served by such program during such year is greater than the total number of States served by such program during the preceding year.

(2) NATIONWIDE AVAILABILITY.—Not later than 5 years after the date of the enactment

of this Act, the Secretary shall ensure that the program described in subsection (a) is made available to any individual residing in the United States.

SEC. 2006. SINGLE POINT OF CONTACT FOR TAX-RELATED IDENTITY THEFT VICTIMS.

(a) IN GENERAL.—The Secretary of the Treasury (or the Secretary's delegate) shall establish and implement procedures to ensure that any taxpayer whose return has been delayed or otherwise adversely affected due to tax-related identity theft has a single point of contact at the Internal Revenue Service throughout the processing of the taxpayer's case. The single point of contact shall track the taxpayer's case to completion and coordinate with other Internal Revenue Service employees to resolve case issues as quickly as possible.

(b) SINGLE POINT OF CONTACT.—

(1) IN GENERAL.—For purposes of subsection (a), the single point of contact shall consist of a team or subset of specially trained employees who—

(A) have the ability to work across functions to resolve the issues involved in the taxpayer's case; and

(B) shall be accountable for handling the case until its resolution.

(2) TEAM OR SUBSET.—The employees included within the team or subset described in paragraph (1) may change as required to meet the needs of the Internal Revenue Service, provided that procedures have been established to—

(A) ensure continuity of records and case history; and

(B) notify the taxpayer when appropriate.

SEC. 2007. NOTIFICATION OF SUSPECTED IDENTITY THEFT.

(a) IN GENERAL.—Chapter 77 is amended by adding at the end the following new section: “**SEC. 7529. NOTIFICATION OF SUSPECTED IDENTITY THEFT.**

“(a) IN GENERAL.—If the Secretary determines that there has been or may have been an unauthorized use of the identity of any individual, the Secretary shall, without jeopardizing an investigation relating to tax administration—

“(1) as soon as practicable—

“(A) notify the individual of such determination,

“(B) provide instructions on how to file a report with law enforcement regarding the unauthorized use,

“(C) identify any steps to be taken by the individual to permit law enforcement to access personal information of the individual during the investigation,

“(D) provide information regarding actions the individual may take in order to protect the individual from harm relating to the unauthorized use, and

“(E) offer identity protection measures to the individual, such as the use of an identity protection personal identification number, and

“(2) at the time the information described in paragraph (1) is provided (or, if not available at such time, as soon as practicable thereafter), issue additional notifications to such individual (or such individual's designee) regarding—

“(A) whether an investigation has been initiated in regards to such unauthorized use,

“(B) whether the investigation substantiated an unauthorized use of the identity of the individual, and

“(C) whether—

“(i) any action has been taken against a person relating to such unauthorized use, or

“(ii) any referral has been made for criminal prosecution of such person and, to the extent such information is available, whether such person has been criminally charged by indictment or information.

“(b) EMPLOYMENT-RELATED IDENTITY THEFT.—

“(1) IN GENERAL.—For purposes of this section, the unauthorized use of the identity of an individual includes the unauthorized use of the identity of the individual to obtain employment.

“(2) DETERMINATION OF EMPLOYMENT-RELATED IDENTITY THEFT.—For purposes of this section, in making a determination as to whether there has been or may have been an unauthorized use of the identity of an individual to obtain employment, the Secretary shall review any information—

“(A) obtained from a statement described in section 6051 or an information return relating to compensation for services rendered other than as an employee, or

“(B) provided to the Internal Revenue Service by the Social Security Administration regarding any statement described in section 6051,

which indicates that the social security account number provided on such statement or information return does not correspond with the name provided on such statement or information return or the name on the tax return reporting the income which is included on such statement or information return.”.

(b) ADDITIONAL MEASURES.—

(1) EXAMINATION OF BOTH PAPER AND ELECTRONIC STATEMENTS AND RETURNS.—The Secretary of the Treasury (or the Secretary's delegate) shall examine the statements, information returns, and tax returns described in section 7529(b)(2) of the Internal Revenue Code of 1986 (as added by subsection (a)) for any evidence of employment-related identity theft, regardless of whether such statements or returns are submitted electronically or on paper.

(2) IMPROVEMENT OF EFFECTIVE RETURN PROCESSING PROGRAM WITH SOCIAL SECURITY ADMINISTRATION.—Section 232 of the Social Security Act (42 U.S.C. 432) is amended by inserting after the third sentence the following: “For purposes of carrying out the return processing program described in the preceding sentence, the Commissioner of Social Security shall request, not less than annually, such information described in section 7529(b)(2) of the Internal Revenue Code of 1986 as may be necessary to ensure the accuracy of the records maintained by the Commissioner of Social Security related to the amounts of wages paid to, and the amounts of self-employment income derived by, individuals.”.

(3) UNDERREPORTING OF INCOME.—The Secretary of the Treasury (or the Secretary's delegate) shall establish procedures to ensure that income reported in connection with the unauthorized use of a taxpayer's identity is not taken into account in determining any penalty for underreporting of income by the victim of identity theft.

(c) CLERICAL AMENDMENT.—The table of sections for chapter 77 is amended by adding at the end the following new item:

“Sec. 7529. Notification of suspected identity theft.”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to determinations made after the date that is 6 months after the date of the enactment of this Act.

SEC. 2008. GUIDELINES FOR STOLEN IDENTITY REFUND FRAUD CASES.

(a) IN GENERAL.—Not later than 1 year after the date of the enactment of this Act, the Secretary of the Treasury (or the Secretary's delegate), in consultation with the National Taxpayer Advocate, shall develop and implement publicly available guidelines for management of cases involving stolen identity refund fraud in a manner that reduces the administrative burden on taxpayers who are victims of such fraud.

(b) STANDARDS AND PROCEDURES TO BE CONSIDERED.—The guidelines described in subsection (a) may include—

(1) standards for—

(A) the average length of time in which a case involving stolen identity refund fraud should be resolved;

(B) the maximum length of time, on average, a taxpayer who is a victim of stolen identity refund fraud and is entitled to a tax refund which has been stolen should have to wait to receive such refund; and

(C) the maximum number of offices and employees within the Internal Revenue Service with whom a taxpayer who is a victim of stolen identity refund fraud should be required to interact in order to resolve a case;

(2) standards for opening, assigning, reassigning, or closing a case involving stolen identity refund fraud; and

(3) procedures for implementing and accomplishing the standards described in paragraphs (1) and (2), and measures for evaluating such procedures and determining whether such standards have been successfully implemented.

SEC. 2009. INCREASED PENALTY FOR IMPROPER DISCLOSURE OR USE OF INFORMATION BY PREPARERS OF RETURNS.

(a) IN GENERAL.—Section 6713 is amended—

(1) by redesignating subsections (b) and (c) as subsections (c) and (d), respectively; and

(2) by inserting after subsection (a) the following new subsection:

“(b) ENHANCED PENALTY FOR IMPROPER USE OR DISCLOSURE RELATING TO IDENTITY THEFT.—

“(1) IN GENERAL.—In the case of a disclosure or use described in subsection (a) that is made in connection with a crime relating to the misappropriation of another person's taxpayer identity (as defined in section 6103(b)(6)), whether or not such crime involves any tax filing, subsection (a) shall be applied—

“(A) by substituting ‘\$1,000’ for ‘\$250’, and

“(B) by substituting ‘\$50,000’ for ‘\$10,000’.

“(2) SEPARATE APPLICATION OF TOTAL PENALTY LIMITATION.—The limitation on the total amount of the penalty under subsection (a) shall be applied separately with respect to disclosures or uses to which this subsection applies and to which it does not apply.”.

(b) CRIMINAL PENALTY.—Section 7216(a) is amended by striking “\$1,000” and inserting “\$1,000 (\$100,000 in the case of a disclosure or use to which section 6713(b) applies)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures or uses on or after the date of the enactment of this Act.

Subtitle B—Development of Information Technology

SEC. 2101. MANAGEMENT OF INTERNAL REVENUE SERVICE INFORMATION TECHNOLOGY.

(a) DUTIES AND RESPONSIBILITIES OF INTERNAL REVENUE SERVICE CHIEF INFORMATION OFFICER.—Section 7803, as amended by section 1001, is amended by adding at the end the following new subsection:

“(f) INTERNAL REVENUE SERVICE CHIEF INFORMATION OFFICER.—

“(1) IN GENERAL.—There shall be in the Internal Revenue Service an Internal Revenue Service Chief Information Officer (hereafter referred to in this subsection as the ‘IRS CIO’) who shall be appointed by the Commissioner of Internal Revenue.

“(2) CENTRALIZED RESPONSIBILITY FOR INTERNAL REVENUE SERVICE INFORMATION TECHNOLOGY.—The Commissioner of Internal Revenue (and the Secretary) shall act through the IRS CIO with respect to all development, implementation, and maintenance of information technology for the Internal Revenue

Service. Any reference in this subsection to the IRS CIO which directs the IRS CIO to take any action, or to assume any responsibility, shall be treated as a reference to the Commissioner of Internal Revenue acting through the IRS CIO.

“(3) GENERAL DUTIES AND RESPONSIBILITIES.—The IRS CIO shall—

“(A) be responsible for the development, implementation, and maintenance of information technology for the Internal Revenue Service,

“(B) ensure that the information technology of the Internal Revenue Service is secure and integrated,

“(C) maintain operational control of all information technology for the Internal Revenue Service,

“(D) be the principal advocate for the information technology needs of the Internal Revenue Service, and

“(E) consult with the Chief Procurement Officer of the Internal Revenue Service to ensure that the information technology acquired for the Internal Revenue Service is consistent with—

“(i) the goals and requirements specified in subparagraphs (A) through (D), and

“(ii) the strategic plan developed under paragraph (4).

“(4) STRATEGIC PLAN.—

“(A) IN GENERAL.—The IRS CIO shall develop and implement a multiyear strategic plan for the information technology needs of the Internal Revenue Service. Such plan shall—

“(i) include performance measurements of such technology and of the implementation of such plan,

“(ii) include a plan for an integrated enterprise architecture of the information technology of the Internal Revenue Service,

“(iii) include and take into account the resources needed to accomplish such plan,

“(iv) take into account planned major acquisitions of information technology by the Internal Revenue Service, and

“(v) align with the needs and strategic plan of the Internal Revenue Service.

“(B) PLAN UPDATES.—The IRS CIO shall, not less frequently than annually, review and update the strategic plan under subparagraph (A) (including the plan for an integrated enterprise architecture described in subparagraph (A)(ii)) to take into account the development of new information technology and the needs of the Internal Revenue Service.

“(5) SCOPE OF AUTHORITY.—

“(A) INFORMATION TECHNOLOGY.—For purposes of this subsection, the term ‘information technology’ has the meaning given such term by section 11101 of title 40, United States Code.

“(B) INTERNAL REVENUE SERVICE.—Any reference in this subsection to the Internal Revenue Service includes a reference to all components of the Internal Revenue Service, including—

“(i) the Office of the Taxpayer Advocate,

“(ii) the Criminal Investigation Division of the Internal Revenue Service, and

“(iii) except as otherwise provided by the Secretary with respect to information technology related to matters described in subsection (b)(3)(B), the Office of the Chief Counsel.”.

(b) INDEPENDENT VERIFICATION AND VALIDATION OF THE CUSTOMER ACCOUNT DATA ENGINE 2 AND ENTERPRISE CASE MANAGEMENT SYSTEM.—

(1) IN GENERAL.—The Commissioner of Internal Revenue shall enter into a contract with an independent reviewer to verify and validate the implementation plans (including the performance milestones and cost estimates included in such plans) developed for

the Customer Account Data Engine 2 and the Enterprise Case Management System.

(2) **DEADLINE FOR COMPLETION.**—Such contract shall require that such verification and validation be completed not later than the date which is 1 year after the date of the enactment of this Act.

(3) **APPLICATION TO PHASES OF CADE 2.**—

(A) **IN GENERAL.**—Paragraphs (1) and (2) shall not apply to phase 1 of the Customer Account Data Engine 2 and shall apply separately to each other phase.

(B) **DEADLINE FOR COMPLETING PLANS.**—Not later than 1 year after the date of the enactment of this Act, the Commissioner of Internal Revenue shall complete the development of plans for all phases of the Customer Account Data Engine 2.

(C) **DEADLINE FOR COMPLETION OF VERIFICATION AND VALIDATION OF PLANS.**—In the case of any phase after phase 2 of the Customer Account Data Engine 2, paragraph (2) shall be applied by substituting “the date on which the plan for such phase was completed” for “the date of the enactment of this Act”.

(c) **COORDINATION OF IRS CIO AND CHIEF PROCUREMENT OFFICER OF THE INTERNAL REVENUE SERVICE.**—

(1) **IN GENERAL.**—The Chief Procurement Officer of the Internal Revenue Service shall—

(A) identify all significant IRS information technology acquisitions and provide written notification to the Internal Revenue Service Chief Information Officer (hereafter referred to in this subsection as the “IRS CIO”) of each such acquisition in advance of such acquisition, and

(B) regularly consult with the IRS CIO regarding acquisitions of information technology for the Internal Revenue Service, including meeting with the IRS CIO regarding such acquisitions upon request.

(2) **SIGNIFICANT IRS INFORMATION TECHNOLOGY ACQUISITIONS.**—For purposes of this subsection, the term “significant IRS information technology acquisitions” means—

(A) any acquisition of information technology for the Internal Revenue Service in excess of \$1,000,000; and

(B) such other acquisitions of information technology for the Internal Revenue Service (or categories of such acquisitions) as the IRS CIO, in consultation with the Chief Procurement Officer of the Internal Revenue Service, may identify.

(3) **SCOPE.**—Terms used in this subsection which are also used in section 7803(f) of the Internal Revenue Code of 1986 (as added by subsection (a)) shall have the same meaning as when used in such section.

SEC. 2102. INTERNET PLATFORM FOR FORM 1099 FILINGS.

(a) **IN GENERAL.**—Not later than January 1, 2023, the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this section as the “Secretary”) shall make available an Internet website or other electronic media, with a user interface and functionality similar to the Business Services Online Suite of Services provided by the Social Security Administration, that provides access to resources and guidance provided by the Internal Revenue Service and allows persons to—

(1) prepare and file Forms 1099;

(2) prepare Forms 1099 for distribution to recipients other than the Internal Revenue Service; and

(3) maintain a record of completed, filed, and distributed Forms 1099.

(b) **ELECTRONIC SERVICES TREATED AS SUPPLEMENTAL; APPLICATION OF SECURITY STANDARDS.**—The Secretary shall ensure that the services described in subsection (a)—

(1) are a supplement to, and not a replacement for, other services provided by the Internal Revenue Service to taxpayers; and

(2) comply with applicable security standards and guidelines.

SEC. 2103. STREAMLINED CRITICAL PAY AUTHORITY FOR INFORMATION TECHNOLOGY POSITIONS.

(a) **IN GENERAL.**—Subchapter A of chapter 80 is amended by adding at the end the following new section:

“SEC. 7812. STREAMLINED CRITICAL PAY AUTHORITY FOR INFORMATION TECHNOLOGY POSITIONS.

“In the case of any position which is critical to the functionality of the information technology operations of the Internal Revenue Service—

“(1) section 9503 of title 5, United States Code, shall be applied—

“(A) by substituting ‘during the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025’ for ‘Before September 30, 2013 in subsection (a)’,

“(B) without regard to subparagraph (B) of subsection (a)(1), and

“(C) by substituting ‘the date of the enactment of the Taxpayer First Act of 2019’ for ‘June 1, 1998’ in subsection (a)(6),

“(2) section 9504 of such title 5 shall be applied by substituting ‘During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025’ for ‘Before September 30, 2013’ each place it appears in subsections (a) and (b), and

“(3) section 9505 of such title shall be applied—

“(A) by substituting ‘During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025’ for ‘Before September 30, 2013’ in subsection (a), and

“(B) by substituting ‘the information technology operations’ for ‘significant functions’ in subsection (a).”.

(b) **CLERICAL AMENDMENT.**—The table of sections for subchapter A of chapter 80 is amended by adding at the end the following new item:

“Sec. 7812. Streamlined critical pay authority for information technology positions.”.

Subtitle C—Modernization of Consent-Based Income Verification System

SEC. 2201. DISCLOSURE OF TAXPAYER INFORMATION FOR THIRD-PARTY INCOME VERIFICATION.

(a) **IN GENERAL.**—Not later than 1 year after the close of the 2-year period described in subsection (d)(1), the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this section as the “Secretary”) shall implement a program to ensure that any qualified disclosure—

(1) is fully automated and accomplished through the Internet; and

(2) is accomplished in as close to real-time as is practicable.

(b) **QUALIFIED DISCLOSURE.**—For purposes of this section, the term “qualified disclosure” means a disclosure under section 6103(c) of the Internal Revenue Code of 1986 of returns or return information by the Secretary to a person seeking to verify the income or creditworthiness of a taxpayer who is a borrower in the process of a loan application.

(c) **APPLICATION OF SECURITY STANDARDS.**—The Secretary shall ensure that the program described in subsection (a) complies with applicable security standards and guidelines.

(d) **USER FEE.**—

(1) **IN GENERAL.**—During the 2-year period beginning on the first day of the 6th calendar

month beginning after the date of the enactment of this Act, the Secretary shall assess and collect a fee for qualified disclosures (in addition to any other fee assessed and collected for such disclosures) at such rates as the Secretary determines are sufficient to cover the costs related to implementing the program described in subsection (a), including the costs of any necessary infrastructure or technology.

(2) **DEPOSIT OF COLLECTIONS.**—Amounts received from fees assessed and collected under paragraph (1) shall be deposited in, and credited to, an account solely for the purpose of carrying out the activities described in subsection (a). Such amounts shall be available to carry out such activities without need of further appropriation and without fiscal year limitation.

SEC. 2202. LIMIT REDISCLOSURES AND USES OF CONSENT-BASED DISCLOSURES OF TAX RETURN INFORMATION.

(a) **IN GENERAL.**—Section 6103(c) is amended by adding at the end the following: “Persons designated by the taxpayer under this subsection to receive return information shall not use the information for any purpose other than the express purpose for which consent was granted and shall not disclose return information to any other person without the express permission of, or request by, the taxpayer.”.

(b) **APPLICATION OF PENALTIES.**—Section 6103(a)(3) is amended by inserting “subsection (c),” after “return information under”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to disclosures made after the date which is 180 days after the date of the enactment of this Act.

Subtitle D—Expanded Use of Electronic Systems

SEC. 2301. ELECTRONIC FILING OF RETURNS.

(a) **IN GENERAL.**—Section 6011(e)(2)(A) is amended by striking “250” and inserting “the applicable number of”.

(b) **APPLICABLE NUMBER.**—Section 6011(e) is amended by striking paragraph (5) and inserting the following new paragraphs:

“(5) **APPLICABLE NUMBER.**—

“(A) **IN GENERAL.**—For purposes of paragraph (2)(A), the applicable number shall be—

“(i) except as provided in subparagraph (B), in the case of calendar years before 2021, 250,

“(ii) in the case of calendar year 2021, 100, and

“(iii) in the case of calendar years after 2021, 10.

“(B) **SPECIAL RULE FOR PARTNERSHIPS FOR 2018, 2019, 2020, AND 2021.**—In the case of a partnership, for any calendar year before 2022, the applicable number shall be—

“(i) in the case of calendar year 2018, 200,

“(ii) in the case of calendar year 2019, 150,

“(iii) in the case of calendar year 2020, 100, and

“(iv) in the case of calendar year 2021, 50.

“(6) **PARTNERSHIPS REQUIRED TO FILE ON MAGNETIC MEDIA.**—Notwithstanding paragraph (2)(A), the Secretary shall require partnerships having more than 100 partners to file returns on magnetic media.”.

(c) **RETURNS FILED BY A TAX RETURN PREPARER.**—Section 6011(e)(3) is amended by adding at the end the following new subparagraph:

“(D) **EXCEPTION FOR CERTAIN PREPARERS LOCATED IN AREAS WITHOUT INTERNET ACCESS.**—The Secretary may waive the requirement of subparagraph (A) if the Secretary determines, on the basis of an application by the tax return preparer, that the preparer cannot meet such requirement by reason of being located in a geographic area which does not have access to internet service (other than dial-up or satellite service).”.

(d) CONFORMING AMENDMENT.—Section 6724(c) is amended by striking “250 information returns (more than 100 information returns in the case of a partnership having more than 100 partners)” and inserting “the applicable number (determined under section 6011(e)(5) with respect to the calendar year to which such returns relate) of information returns”.

(e) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 2302. UNIFORM STANDARDS FOR THE USE OF ELECTRONIC SIGNATURES FOR DISCLOSURE AUTHORIZATIONS TO, AND OTHER AUTHORIZATIONS OF, PRACTITIONERS.

Section 6061(b)(3) is amended to read as follows:

“(3) PUBLISHED GUIDANCE.—

“(A) IN GENERAL.—The Secretary shall publish guidance as appropriate to define and implement any waiver of the signature requirements or any method adopted under paragraph (1).

“(B) ELECTRONIC SIGNATURES FOR DISCLOSURE AUTHORIZATIONS TO, AND OTHER AUTHORIZATIONS OF, PRACTITIONERS.—Not later than 6 months after the date of the enactment of this subparagraph, the Secretary shall publish guidance to establish uniform standards and procedures for the acceptance of taxpayers’ signatures appearing in electronic form with respect to any request for disclosure of a taxpayer’s return or return information under section 6103(c) to a practitioner or any power of attorney granted by a taxpayer to a practitioner.

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

SEC. 2303. PAYMENT OF TAXES BY DEBIT AND CREDIT CARDS.

Section 6311(d)(2) is amended by adding at the end the following: “The preceding sentence shall not apply to the extent that the Secretary ensures that any such fee or other consideration is fully recouped by the Secretary in the form of fees paid to the Secretary by persons paying taxes imposed under subtitle A with credit, debit, or charge cards pursuant to such contract. Notwithstanding the preceding sentence, the Secretary shall seek to minimize the amount of any fee or other consideration that the Secretary pays under any such contract.”.

SEC. 2304. AUTHENTICATION OF USERS OF ELECTRONIC SERVICES ACCOUNTS.

Beginning 180 days after the date of the enactment of this Act, the Secretary of the Treasury (or the Secretary’s delegate) shall verify the identity of any individual opening an e-Services account with the Internal Revenue Service before such individual is able to use the e-Services tools.

Subtitle E—Other Provisions

SEC. 2401. REPEAL OF PROVISION REGARDING CERTAIN TAX COMPLIANCE PROCEDURES AND REPORTS.

Section 2004 of the Internal Revenue Service Restructuring and Reform Act of 1998 (26 U.S.C. 6012 note) is repealed.

SEC. 2402. COMPREHENSIVE TRAINING STRATEGY.

Not later than 1 year after the date of the enactment of this Act, the Commissioner of Internal Revenue shall submit to Congress a written report providing a comprehensive training strategy for employees of the Internal Revenue Service, including—

(1) a plan to streamline current training processes, including an assessment of the utility of further consolidating internal training programs, technology, and funding;

(2) a plan to develop annual training regarding taxpayer rights, including the role of

the Office of the Taxpayer Advocate, for employees that interface with taxpayers and the direct managers of such employees;

(3) a plan to improve technology-based training;

(4) proposals to—

(A) focus employee training on early, fair, and efficient resolution of taxpayer disputes for employees that interface with taxpayers and the direct managers of such employees; and

(B) ensure consistency of skill development and employee evaluation throughout the Internal Revenue Service; and

(5) a thorough assessment of the funding necessary to implement such strategy.

TITLE III—MISCELLANEOUS PROVISIONS

Subtitle A—Reform of Laws Governing Internal Revenue Service Employees

SEC. 3001. PROHIBITION ON REHIRING ANY EMPLOYEE OF THE INTERNAL REVENUE SERVICE WHO WAS INVOLUNTARILY SEPARATED FROM SERVICE FOR MISCONDUCT.

(a) IN GENERAL.—Section 7804 is amended by adding at the end the following new subsection:

“(d) PROHIBITION ON REHIRING EMPLOYEES INVOLUNTARILY SEPARATED.—The Commissioner may not hire any individual previously employed by the Commissioner who was removed for misconduct under this subchapter or chapter 43 or chapter 75 of title 5, United States Code, or whose employment was terminated under section 1203 of the Internal Revenue Service Restructuring and Reform Act of 1998 (26 U.S.C. 7804 note).”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply with respect to the hiring of employees after the date of the enactment of this Act.

SEC. 3002. NOTIFICATION OF UNAUTHORIZED INSPECTION OR DISCLOSURE OF RETURNS AND RETURN INFORMATION.

(a) IN GENERAL.—Subsection (e) of section 7431 is amended by adding at the end the following new sentences: “The Secretary shall also notify such taxpayer if the Internal Revenue Service or a Federal or State agency (upon notice to the Secretary by such Federal or State agency) proposes an administrative determination as to disciplinary or adverse action against an employee arising from the employee’s unauthorized inspection or disclosure of the taxpayer’s return or return information. The notice described in this subsection shall include the date of the unauthorized inspection or disclosure and the rights of the taxpayer under such administrative determination.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to determinations proposed after the date which is 180 days after the date of the enactment of this Act.

Subtitle B—Provisions Relating to Exempt Organizations

SEC. 3101. MANDATORY E-FILE BY EXEMPT ORGANIZATIONS.

(a) IN GENERAL.—Section 6033 is amended by redesignating subsection (n) as subsection (o) and by inserting after subsection (m) the following new subsection:

“(n) MANDATORY ELECTRONIC FILING.—Any organization required to file a return under this section shall file such return in electronic form.”.

(b) CONFORMING AMENDMENT.—Paragraph (7) of section 527(j) is amended by striking “if the organization has” and all that follows through “such calendar year”.

(c) INSPECTION OF ELECTRONICALLY FILED ANNUAL RETURNS.—Subsection (b) of section 6104 is amended by adding at the end the following: “Any annual return required to be filed electronically under section 6033(n) shall be made available by the Secretary to

the public as soon as practicable in a machine readable format.”.

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

(2) TRANSITIONAL RELIEF.—

(A) SMALL ORGANIZATIONS.—

(i) IN GENERAL.—In the case of any small organizations, or any other organizations for which the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this paragraph as the “Secretary”) determines the application of the amendments made by this section would cause undue burden without a delay, the Secretary may delay the application of such amendments, but such delay shall not apply to any taxable year beginning on or after the date 2 years after the enactment of this Act.

(ii) SMALL ORGANIZATION.—For purposes of clause (i), the term “small organization” means any organization—

(I) the gross receipts of which for the taxable year are less than \$200,000; and

(II) the aggregate gross assets of which at the end of the taxable year are less than \$500,000.

(B) ORGANIZATIONS FILING FORM 990-T.—In the case of any organization described in section 511(a)(2) of the Internal Revenue Code of 1986 which is subject to the tax imposed by section 511(a)(1) of such Code on its unrelated business taxable income, or any organization required to file a return under section 6033 of such Code and include information under subsection (e) thereof, the Secretary may delay the application of the amendments made by this section, but such delay shall not apply to any taxable year beginning on or after the date 2 years after the enactment of this Act.

SEC. 3102. NOTICE REQUIRED BEFORE REVOCATION OF TAX-EXEMPT STATUS FOR FAILURE TO FILE RETURN.

(a) IN GENERAL.—Section 6033(j)(1) is amended by striking “If an organization” and inserting the following:

“(A) NOTICE.—If an organization described in subsection (a)(1) or (i) fails to file the annual return or notice required under either subsection for 2 consecutive years, the Secretary shall notify the organization—

“(i) that the Internal Revenue Service has no record of such a return or notice from such organization for 2 consecutive years, and

“(ii) about the revocation that will occur under subparagraph (B) if the organization fails to file such a return or notice by the due date for the next such return or notice required to be filed.

The notification under the preceding sentence shall include information about how to comply with the filing requirements under subsections (a)(1) and (i).

“(B) REVOCATION.—If an organization”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to failures to file returns or notices for 2 consecutive years if the return or notice for the second year is required to be filed after December 31, 2019.

Subtitle C—Revenue Provision

SEC. 3201. INCREASE IN PENALTY FOR FAILURE TO FILE.

(a) IN GENERAL.—The second sentence of subsection (a) of section 6651 is amended by striking “\$205” and inserting “\$330”.

(b) INFLATION ADJUSTMENT.—Section 6651(j)(1) is amended—

(1) by striking “2014” and inserting “2020”,

(2) by striking “\$205” and inserting “\$330”, and

(3) by striking “2013” and inserting “2019”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to returns required to be filed after December 31, 2019.

TITLE IV—BUDGETARY EFFECTS

SEC. 4001. DETERMINATION OF BUDGETARY EFFECTS.

The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010, shall be determined by reference to the latest statement titled “Budgetary Effects of PAYGO Legislation” for this Act, submitted for printing in the Congressional Record by the Chairman of the House Budget Committee, provided that such statement has been submitted prior to the vote on passage.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Georgia (Mr. LEWIS) and the gentleman from Pennsylvania (Mr. KELLY) each will control 20 minutes.

The Chair recognizes the gentleman from Georgia.

GENERAL LEAVE

Mr. LEWIS. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and include extraneous material on the measure.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Georgia?

There was no objection.

Mr. LEWIS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of H.R. 1957, as amended, the Taxpayer First Act of 2019.

I would like to begin by thanking my good friend, the gentlewoman from New York (Mrs. LOWEY), who is the chair of the Appropriations Committee for her support and helping move this important bill.

Mr. Speaker, this is not a Republican or a Democratic bill. It is an American one. I am proud of the process and the product. I also want to thank Chairman NEAL and Ranking Member BRADY; the Oversight Subcommittee Ranking Member KELLY, my good friend; and all members of the Subcommittee on Oversight for joining me on this bill.

I also would like to thank our former subcommittee chairs, the gentleman from Florida (Mr. BUCHANAN) and our former colleague from Kansas, Ms. Jenkins, for their great work.

In addition, I am pleased that Chairman GRASSLEY, and Ranking Member WYDEN introduced a companion bill in the Senate.

Mr. Speaker, I would also like to congratulate all of the House Members and Senators who have bills and ideas that are included in this bill.

Mr. Speaker, as you well know, and as I know, and as other members of the committee know, this is a good bill. It is a necessary bill to do what is right and what is fair.

In particular, I would like to thank our staff, Karen, Rachel, Susan, Isabella, Zach, Lindsay, Jason, Lori, Michael, and Jamila. They worked so hard on this important bill, and I have faith that this time we will cross the

finish line. We have been trying for years. Three times this bill passed the House. These individuals worked so hard on this important bill, and I have faith that this time we will do more than just cross the finish line.

For many years, the Oversight Subcommittee worked in a bipartisan manner to improve the IRS. This bill is the result of many hearings, thoughtful oversight, and help from stakeholders. Mr. Speaker, we took our time and we did it right.

We asked Democrat and Republican Members to provide feedback. We reached out to taxpayers and advocates. We asked questions and listened to the response. We listened to the answers. We learned that we all share the common goal of finding ways to help American taxpayers, and there is no time like the present.

Mr. Speaker, this is the season when millions of Americans are working around the clock to file their taxes by April 15. I am proud that this Congress will respond to their concerns with this bill to improve taxpayer services, protect taxpayers during enforcement, and strengthen the appeals process.

Mr. Speaker, the Taxpayer First Act contains many commonsense policies to achieve these goals. For example, the bill provides for matching grants for the Volunteer Income Tax Assistance program which help low-income and moderate-income taxpayers complete and file their taxes.

This bill also protects low-income taxpayers and people who receive Social Security disability insurance, benefits from the private debt collection program.

Above all, the Taxpayer First Act serves as an example of the good and thoughtful policy that Congress can produce when both the process and the product are bipartisan.

Mr. Speaker, with this bill, we show taxpayers and IRS public servants that their frustration does not fall on deaf ears, blind eyes, and hard hearts.

With this bill, Congress heard their concerns and responded to their calls, to their cries for action, and we did act.

Mr. Speaker, this bill should be an inspiration to us all. I urge all of my colleagues to support this bill, and I reserve the balance of my time.

HOUSE OF REPRESENTATIVES,
COMMITTEE ON FINANCIAL SERVICES,
Washington, DC, April 8, 2019.

Hon. RICHARD E. NEAL,
Chairman, Committee on Ways and Means,
Washington, DC.

DEAR MR. CHAIRMAN: I am writing concerning H.R. 1957, the “Taxpayers First Act of 2019.” Because you have been working with the Committee on Financial Services concerning provisions in the bill that fall within our Rule X jurisdiction, I agree to forgo formal consideration of the bill so that it may proceed expeditiously to the House Floor. I do so based on my understanding that the Committee on Ways and Means will work to ensure that the text of H.R. 1957 that will be considered by House of Representatives will include changes that have been discussed between the two Committees.

The Committee on Financial Services takes this action to forego formal consideration of H.R. 1957 with our mutual understanding that, by foregoing formal consideration of H.R. 1957 at this time, we do not waive any jurisdiction over the subject matter contained in this or similar legislation, and that our Committee will be appropriately consulted and involved as this or similar legislation moves forward. Our Committee also reserves the right to seek appointment of an appropriate number of conferees to any House-Senate conference involving this or similar legislation and request your support for any such request.

Finally, I would appreciate your response to this letter confirming this understanding, and I would ask that a copy of our exchange of letters on this matter be included in the Congressional Record during Floor consideration of H.R. 1957.

Sincerely,

MAXINE WATERS,
Chairwoman.

HOUSE OF REPRESENTATIVES,
COMMITTEE ON WAYS AND MEANS,
Washington, DC, April 8, 2019.

Hon. MAXINE WATERS,
Chairwoman, Committee on Financial Services,
Washington, DC.

DEAR CHAIRWOMAN WATERS: Thank you for your letter regarding H.R. 1957, the Taxpayer First Act of 2019. As you know, the bill was referred primarily to the Committee on Ways and Means, with an additional referral to the Committee on Financial Services.

I thank you for agreeing to waive consideration of provisions that fall within your Committee’s Rule X jurisdiction. The Committee on Ways and Means confirms our mutual understanding that your Committee does not waive any jurisdiction over the subject matter contained in this or similar legislation, and your Committee will be appropriately consulted and involved as the bill or similar legislation moves forward so that we may address any remaining issues within your Committee’s jurisdiction.

I will ensure that this exchange of letters is included in the Congressional Record during floor consideration of the bill. I appreciate your cooperation regarding this legislation and look forward to continuing to work with you as this measure moves through the legislative process.

Sincerely,

RICHARD E. NEAL,
Chairman.

HOUSE OF REPRESENTATIVES,
COMMITTEE ON APPROPRIATIONS,
Washington, DC, April 8, 2019.

Hon. RICHARD NEAL,
Chairman, Committee on Ways and Means,
House of Representatives, Washington, DC.

DEAR CHAIRMAN NEAL: I am writing with respect to H.R. 1957, the “Taxpayer First Act of 2019.” As a result of your having consulted with us on provisions on which the Committee on Appropriations has a jurisdictional interest, I will not request a sequential referral on this measure, an opportunity to raise a point of order under clause 4 of rule XXI of the Rules of the House, or further amendment to the bill when it is considered on the House floor.

The Committee on Appropriations takes this action with the mutual understanding that we do not waive any jurisdiction over the subject matter contained in this or similar legislation, we do not agree to future suspension or waivers of the House rule restricting the carrying of appropriations in measures and amendments thereto, and the Committee will be appropriately consulted and involved as the bill or other legislation carrying appropriations moves forward so that

we may address any issues within our jurisdiction and provisions giving rise to a point of order—regardless of whether a measure is similar to legislation passed by the House in a previous Congress, or represents the product of negotiation between parties or chambers.

The Committee also reserves the right to seek appointment of an appropriate number of conferees to any House-Senate conference involving this or similar legislation, and request your support for such a request.

Finally, I would appreciate your response to this letter confirming this understanding, and would ask that a copy of our exchange of letters on this matter be included in the Congressional Record during floor consideration of H.R. 1957.

Sincerely,

NITA M. LOWEY,
Chairwoman.

HOUSE OF REPRESENTATIVES,
COMMITTEE ON WAYS AND MEANS,
Washington, DC, April 8, 2019.

Hon. NITA M. LOWEY,
Chairwoman, Committee on Appropriations,
Washington, DC.

DEAR CHAIRWOMAN LOWEY: Thank you for consulting with the Committee on Ways and Means on provisions of H.R. 1957, the Taxpayer First Act of 2019, for which the Committee on Appropriations has a jurisdictional interest. I appreciate your agreement to not pursue a sequential referral or assert any point of order so that the legislation may proceed expeditiously to the House floor.

The Committee on Ways and Means confirms our mutual understanding that your Committee does not waive any jurisdiction over the subject matter contained in this or similar legislation, and your Committee will be appropriately consulted and involved as the bill or similar legislation moves forward so that we may address any remaining issues within your Committee's jurisdiction.

I will ensure that this exchange of letters is included in the Congressional Record during floor consideration of the bill. I appreciate your cooperation regarding this legislation and look forward to continuing to work with you on this measure and future legislation.

Sincerely,

RICHARD E. NEAL,
Chairman.

Mr. KELLY of Pennsylvania. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, today exemplifies what this body is supposed to be about, the people's House acting in the best interest of the people. Republicans and Democrats have come together to pass the Taxpayer First Act, landmark legislation to reform the IRS so it better works for every single American.

I am honored to have coauthored this bill with my good friend, the gentleman from Georgia (Mr. LEWIS). I thank the gentleman for his commitment to the taxpayers and for working with me on a great achievement for the American people.

We all work for the American people, whether you are sitting in this House, or whether you are a member of some agency. And we look at the 80,000 employees at the IRS, and we know that they work with an \$11 billion budget which is supplied by hardworking American taxpayers. It should work in their best interest.

Over the last 2 years, the Ways and Means Committee and various subcommittees held hearings and other events to discover what is working, and what isn't. As we looked at redesigning the IRS, we focused on improving the relationship between our taxpayers and our government.

Both sides agree that the IRS should prioritize taxpayers' rights and that it should be a resource and not an adversary to the American people.

This bill will achieve those goals. Americans will interact with an IRS that carries out customer service like we do in the private sector; improved support with services online, in person and on the phone will finally become a reality.

Gone are those days when you would walk into a business and there would be a complaint department. Instead, it has been replaced by customer service. The IRS is going to be a customer service agency. Let's look at what this legislation will do.

First, to achieve the mission outlined above, the agency's quality service motto will no longer just be a motto that rings hollow. The bill requires the IRS to adopt commonsense, private-sector-like customer service standards; things as simple as a callback option so Americans aren't stuck on hold for hours on end.

Secondly, we are overhauling the IRS' enforcement tools so families and small businesses don't have property unfairly seized. The Constitution guarantees all Americans the right to due process and protection from unreasonable searches and seizures. Our legislation prevents outrageous enforcement abuses to protect taxpayers from unfair seizures.

Third, the Taxpayer First Act recasts the IRS as our tax administrator rather than simply an enforcement agency. It is more than a semantic difference. It would change the culture at the agency for the better.

Another way it will protect taxpayers is by creating an independent appeals office. This will give taxpayers a fair and impartial review of disputes they may have with the IRS.

We also took note of the fact that it shouldn't take a Freedom of Information Act request to see what evidence the IRS is using against taxpayers in those disputes. This legislation will make sure you can see your individual case file when resolving a dispute with the agency.

Lastly, we are revamping the IRS' outdated and ancient technology which will better position the agency to proactively combat cyber threats. IRS employees are forced to use technology that is outrageously outdated; some of it dates back to the 1960s.

This bill provides accountability to the IRS for the billions in funding it is given for IT each year. That accountability extends to protections against cyber threats. We must ensure that taxpayer information is safe and that refunds are not at risk to thieves. This

legislation strengthens the IRS' partnership with States and the private sector to combat those threats.

Taken together, these reforms will greatly benefit Americans each year during tax season and end disputes with the IRS.

Mr. Speaker, I support H.R. 1957, and I reserve the balance of my time.

Mr. LEWIS. Mr. Speaker, I yield 2 minutes to the gentleman from Illinois (Mr. DANNY K. DAVIS).

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I want to commend Chairman LEWIS and Ranking Member KELLY for their tremendous work on this bill.

I feel like today might be one of my best days in Congress, because I had the opportunity a moment ago to talk about helping individuals who are unemployed.

Now, we are talking about helping individuals with their income tax preparation, individuals who might be low income; individuals who have difficulty reading and writing and understanding; individuals who are disabled; individuals who are poverty stricken, people who make less than 250 percent of what is known as the poverty level in this country.

□ 1400

I feel good because I have spent much of the day talking about helping those individuals in our country and in our society who need help the most. It is a great bill, and I am proud to support it.

I thank all of those operations in Chicago, the Center for Economic Progress, the City-Wide Tax Assistance Program via Ladder Up, the United Way, and all the rest of those agencies in the city of Chicago that are helping low-income people with their income tax.

Mr. KELLY of Pennsylvania. Mr. Speaker, I yield 3 minutes to the gentleman from South Carolina (Mr. RICE).

Mr. RICE of South Carolina. Mr. Speaker, as a former tax lawyer and CPA, I have seen too often the detrimental effect of substandard technology at the IRS and substandard customer service.

I stand in support today of the Taxpayer First Act. Since the Tax Cuts and Jobs Act became the law of the land, our economic potential has been unleashed, and America is, once again, the land of opportunity. When we passed the tax reform package, our message was clear: We won't wait another 30 years to take up tax legislation. We will consistently work to improve the system for American taxpayers.

In order for any company to be successful, it needs modern technology that supports its customer service mission. The IRS, whose customers are 140 million Americans, should be no exception.

Filing taxes should be straightforward and simple, and taxpayers should be treated fairly and with respect by the IRS. However, that is not how the majority of Americans describe their experience with the agency. This legislation will require the

IRS to modernize their ancient technology and will address many of the issues American taxpayers face when dealing with our Nation's tax collector.

Included in this package is my bill, the Electronic Signature Standards Act, which requires the IRS to implement uniform standards to accept electronic signatures. This is a simple, free way for small businesses and individual taxpayers to comply with system requirements. Providing uniform guidance for e-signatures will simplify the filing process for taxpayers who depend on this commonly used technology and enable the IRS to move forward with a secure filing option they already support.

In conjunction with other legislation in this reform package, the Electronic Signature Standards Act will bring the IRS into the 21st century so that it can serve hardworking American taxpayers better.

Mr. Speaker, I urge all my colleagues to support this legislation and take this opportunity to return the IRS to its taxpayer first mission.

Mr. LEWIS. Mr. Speaker, I yield 3 minutes to the gentlewoman from the great State of Alabama (Ms. SEWELL).

Ms. SEWELL of Alabama. Mr. Speaker, as we approach tax day, I am proud to support the passage of the Taxpayer First Act, a commonsense, bipartisan piece of legislation to improve the relationship between taxpayers and the IRS.

Tax season is often confusing and overly burdensome for millions of families and small business owners across this country as people spend countless hours struggling to correctly file their taxes. Outdated IRS systems and practices contribute to this confusion and jeopardize the security of taxpayers' personal information. Additionally, too many taxpayers don't have reliable access to customer service supports and timely dispute resolution.

The Taxpayer First Act includes a number of important provisions to address these challenges, expanding taxpayer assistance services and improving data security. Families in my Alabama district and across this country will benefit from this bill codifying the Free File program, shielding certain low-income households from private debt collectors, and making more resources available online.

I am proud that the Taxpayer First Act also includes a provision that I had in my bill that I introduced with a Republican colleague, JASON SMITH, the Preserving Taxpayers' Rights Act. This provision establishes an independent office of appeals within the IRS and gives taxpayers a legal right to impartial, timely, and efficient dispute resolution. It also helps protect taxpayers by clarifying the limited scope of cases that can be litigated and prevents the IRS from outsourcing audits of private taxpayers to outside law firms.

Mr. Speaker, I thank Congressman LEWIS and Congressman KELLY for their continued support and leadership

on this legislation. I know this legislation has been introduced and passed the House three times, but I know that Congressman LEWIS knows that when you are right, and you are fighting on behalf of the American people for what is right, you must persist and keep fighting to get to the finish line. It is called good trouble, according to Congressman LEWIS, and we are getting into good trouble today by helping to make the tax filing process more efficient, fair, and secure for the American people.

Mr. Speaker, I urge my colleagues to support this commonsense, bipartisan legislation.

Mr. KELLY of Pennsylvania. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. LAHOOD).

Mr. LAHOOD. Mr. Speaker, I rise today in strong support of H.R. 1957, the Taxpayer First Act. I thank Chairman LEWIS and Ranking Member KELLY for their hard work on the Ways and Means Subcommittee on Oversight and for introducing this important piece of legislation to modernize and improve the Internal Revenue Service.

Since last Congress, our committee has focused on finding legislative solutions to make needed changes at the IRS. Dealing with the IRS can be frustrating, and ensuring an efficient and transparent IRS is key to restoring the relationship between taxpayers and the agency, as well as effective implementation of our Tax Code.

I am pleased that a bill I introduced with a Democratic colleague, Congressman TOM SUOZZI, H.R. 1825, the Improving Assistance for Taxpayers Act, is included in this bill. Currently, the Office of the Taxpayer Advocate located within the IRS represents taxpayer interests and helps address both individual and systemic issues at the agency. When it comes to addressing systemic issues, the taxpayer advocate can issue what is called a taxpayer advocate directive. Unfortunately, these orders are not always responded to in a detailed or timely manner.

Our bill aims to improve the process. Specifically, the IRS would be required to respond to taxpayer advocate directives within 90 days. We also establish an appeals process, when the advocate deems necessary. If detailed and timely responses are not provided, then the taxpayer advocate must report such instances to Congress.

This bill empowers taxpayers across the country by improving transparency and ensuring substantive and timely answers for taxpayers dealing with an issue at the IRS while improving congressional oversight.

Our constituents sent us to Washington to make government more effective, efficient, and accountable. These reforms included in my bill and the Taxpayer First Act will do exactly that. This package passed the House last Congress, and I hope to receive the same support from my colleagues today.

Mr. LEWIS. Mr. Speaker, I yield 1 minute to the gentlewoman from California (Ms. JUDY CHU).

Ms. JUDY CHU of California. Mr. Speaker, I rise in strong support of the Taxpayer First Act, the first package of IRS reforms that Congress has considered since 1998.

This bipartisan bill takes broad steps to improve the taxpayer experience by making the filing process easier and more efficient. It also strengthens the IRS' ability to combat identity theft and refund fraud. These are issues that create worry and stress for our constituents, and I am proud that we are acting swiftly to bring relief.

This bill also tamps down on the program that allows the IRS to outsource debt collection to private contractors. These contractors often use many aggressive tactics to pressure the poorest and most vulnerable among us, forcing them to make payments even if they can't afford it. This creates economic hardship for families who would otherwise qualify for alternative payment plans by the IRS. What is worse, it costs the U.S. Treasury more than the money it brings in. I believe it should be abolished for good, but this bill reaches a strong compromise to ensure the poorest are no longer targeted.

Mr. Speaker, I urge my colleagues to support this bill.

Mr. KELLY of Pennsylvania. Mr. Speaker, I yield 3 minutes to the gentleman from Ohio (Mr. WENSTRUP).

Mr. WENSTRUP. Mr. Speaker, I thank the Subcommittee on Oversight chairman, Mr. LEWIS, and the ranking member, Mr. KELLY, for getting this bill to the floor today. This legislation is the product of years of work, and I am glad to see these commonsense provisions get one step closer to the finish line.

Congress hasn't tackled real IRS reform in decades. With a bipartisan, bicameral effort, our goal is to modernize the IRS and improve the taxpayer experience. With sensible reforms, the Taxpayer First Act redesigns the IRS with that mission at the forefront—putting the taxpayer first.

I would also like to highlight that this bill includes a provision to codify the Volunteer Income Tax Assistance, or VITA, matching grant program and make it permanent. My colleague, Dr. Davis from Illinois, and I have introduced legislation to make VITA permanent, and I am pleased to see the provisions included in the bill before us today.

VITA centers provide free tax help by many volunteers to low-income individuals, persons with disabilities, and limited English-speaking taxpayers who need assistance with their taxes. These centers, and the many volunteers who operate them, assist thousands of our constituents every year. By making this program permanent, we will provide VITA organizations, volunteers, and the taxpayers they serve with certainty.

Mr. Speaker, I am glad to see this provision included and this bill on the

floor today, and I urge its swift passage.

Mr. LEWIS. Mr. Speaker, I yield 2 minutes to the gentlewoman from Wisconsin (Ms. MOORE).

Ms. MOORE. Mr. Speaker, I am such a proud cosponsor of the Taxpayer First Act, and I stand with my colleagues as we vote on this bipartisan, bicameral bill.

I am going to quickly address two key provisions of this bill.

First, this bill is an important step that Congress is taking toward reforming the IRS for the first time in 20 years to better serve taxpayers and to strengthen taxpayer protections that have been long overdue. This whole-scale modernization is an important step toward restoring confidence and trust in this crucial Federal agency.

Secondly, with the aim of encouraging sensible enforcement, this act modifies the IRS private debt collection program to stop the targeting of lower income Americans by creating two additional categories of cases not eligible for referral to private collection agencies: taxpayers whose income is substantially derived from Supplemental Security Income benefits or disability insurance benefits payments, or taxpayers with an adjusted gross income of 200 percent of the poverty level and below.

For years, experts have told Congress that private debt collection has hurt the most vulnerable among us. Today, we are providing safeguards to protect against businesses profiting by collecting from financially vulnerable taxpayers.

Mr. Speaker, I urge immediate passage of this important legislation, and I urge all Members to support it.

Mr. KELLY of Pennsylvania. Mr. Speaker, I yield 3 minutes to the gentleman from Kansas (Mr. ESTES).

Mr. ESTES. Mr. Speaker, I thank my friend, Representative KELLY, for bringing this to the floor.

Mr. Speaker, I rise today in support of H.R. 1957, the Taxpayer First Act. This bipartisan bill redesigns and modernizes the IRS for the first time in 21 years and focuses on improving the agency's service to taxpayers.

As the only former State treasurer in the House, I understand the need for the country's tax administration agency to adopt a mission of customer service and to help taxpayers retrieve information, resolve issues, and make payments.

This bill accomplishes these goals in several ways. First, it establishes an independent appeals process so that taxpayers are treated fairly. It provides for easier electronic submission of tax return forms, and it strengthens the IRS ability to combat identity theft. It also requires the agency to submit to Congress plans to further improve efficiency and customer service.

Altogether, the Taxpayer First Act provides needed, commonsense, and overdue reforms to the IRS.

I thank my fellow Ways and Means Committee members for working to bring this bill to the floor.

Today's vote is a culmination of several years of work and numerous hearings and discussions, including passing this bill in the House during last Congress.

Mr. Speaker, I encourage my colleagues to support the bill.

□ 1415

Mr. LEWIS. Mr. Speaker, I yield 2 minutes to the gentlewoman from California (Ms. HILL).

Ms. HILL of California. Mr. Speaker, I rise in support of H.R. 1957, the Taxpayer First Act, which I wasn't expecting to rise in support of; but this act improves taxpayer service, modernizes IRS infrastructure, helps low- and middle-income taxpayers, and really creates critical reforms that my colleagues like the Honorable JOHN LEWIS have been fighting to pass for years. They have finally gotten Senate Republicans to work with them and, for the first time, could enact critical provisions that will help consumers and become law, despite a divided government.

But that means that Senate Republicans fit in some bitter pills and some problematic provisions. One of these is a piece that came to my attention today—which the corporate tax lobby has spent years and millions of dollars to get—which would bar the IRS from creating a simple, free filing system that would compete with their own.

Analysis shows that, through these corporate programs, U.S. taxpayers eligible for free filing pay about \$1 billion a year in unnecessary fees.

In this freshman class, I and many of my colleagues were sent to reject corporate influence and stand up for people. This puts us in a difficult spot.

But the rest of this bill is too important. Champions for low-income, working people say that this is an opportunity that will not come again and will help 150 million taxpayers. Therefore, I support it, and, separately, I will introduce legislation with some of my colleagues to address the problems that have been inserted by special interests.

We have to continue the fight to get big money out of politics, and this is the beginning of the fight, not the end.

Mr. KELLY of Pennsylvania. Mr. Speaker, I yield 2 minutes to the gentleman from Georgia (Mr. COLLINS).

Mr. COLLINS of Georgia. Mr. Speaker, I appreciate the gentleman yielding.

Mr. Speaker, I rise today in support of H.R. 1957, the Taxpayer First Act. The Taxpayer First Act modernizes the IRS and ensures that the IRS cannot abuse its enforcement powers.

To that end, in 2013, a fellow northeast Georgian, Andrew Clyde, experienced IRS abuse in the form of civil asset forfeiture firsthand. Andrew is a Navy veteran who has served multiple tours of duty, and he owns Clyde Armory in Athens, Georgia. The IRS seized \$950,000 from his bank accounts despite no evidence of criminal activity. The IRS seized his accounts under what is called structuring laws.

Under structuring laws, the IRS may seize money if an individual made regular deposits or withdrawals of less than \$10,000. The law was originally intended to catch those trying to conceal a crime, but, too often, it has been used to target innocent individuals and small business owners.

Andrew Clyde went to court to challenge the IRS abuse and was eventually forced to forfeit \$50,000 to the IRS and spend over \$100,000 in legal fees.

Andrew Clyde's story is, sadly, a common one, with the IRS seizing more than \$242 million in structuring cases from 2005 to 2012. That is why I introduced the RESPECT Act, to stop this practice and to protect hard-working Americans like Andrew Clyde from IRS overreach.

I am glad to see that the RESPECT Act was introduced and has been included in the Taxpayer First Act. This legislation will rein in IRS overreach by requiring prosecutors to demonstrate probable cause that seized funds were illegally earned or structured to conceal illegal activity. It also enables property owners to challenge a seizure at a postseizure hearing rather than wait months or years to have their case heard.

I would like to thank my friends and my dear friend from Georgia, Congressman LEWIS, and also MIKE KELLY for their work on this legislation and for supporting the modernization of the IRS and protecting innocent Americans from IRS abuse.

Mr. LEWIS. Mr. Speaker, I yield 2 minutes to the gentlewoman from New York (Ms. OCASIO-CORTEZ).

Ms. OCASIO-CORTEZ. Mr. Speaker, I rise to speak on this bill.

First, I would like us to clarify exactly some of the things that we are able to deliver in this bill:

One is low-income taxpayer exception to the Private Debt Collection program.

The second is that it codifies the Volunteer Income Tax Assistance program that helps low-income taxpayers prepare their tax returns.

The third is that the bill allows the IRS to refer taxpayers needing assistance to low-income taxpayer clinics.

The bill also creates a single point of contact within the IRS to identify identity theft victims.

And, lastly, the bill allows all taxpayers, over the next 5 years, to request an identity protection personal identification number to use to prevent identity theft.

So, I would like to commend all of those positive concessions delivered to the American people in this bill. However, I would also like to lodge some of my concerns perhaps for us to address in the future.

Dylan Matthews at Vox recently published an article that said: "It is a huge scandal that Congress has not yet instructed the IRS to automatically prepare taxes for the vast majority of Americans. The IRS has all the information required to do that for all but

a few taxpayers," and the main reason it doesn't may have to do with the role of money in politics.

So, with this bill, I would like to again commend the advancements that we have made for working-class people, but, long term, we should be looking at a solution where everyday people do not necessarily have to spend hours every year preparing tax returns when the majority of Americans have relatively simple and straightforward returns. I would like to just rise and commend those positive contributions and also point the way forward in the future.

Mr. KELLY of Pennsylvania. Mr. Speaker, I yield myself the balance of my time.

I thank Mr. LEWIS so much. I can't tell the gentleman what an honor it is to be on the floor with him today in the people's House, working on legislation that benefits every single American, something he has done all his life. To be here with Mr. LEWIS today and to get this done is incredible.

It has often been said that, if you do the right thing for the right reasons, good things happen. Wouldn't it be great today if all of our colleagues come together to do the right thing for the right reason, for the right people: our hardworking American taxpayers.

This is an incredible day for America to look at the people's House and say this was a day when both Democrats and Republicans came together to do the right thing at the right time, for the right people.

It has been an incredible honor, and I want to thank the staff. As we know, it is the staff that does so much work and puts in hour after hour after hour to make this a success. I can't thank them all enough for what they have all done. It has been incredible work. It was done not just in the best interest of the Congressperson for whom they work because, more importantly, they work for the American people.

It is always great being with Mr. LEWIS, especially on a day like this. It has been an incredible day for the American people, to prove to them that, in Washington, D.C., the people's House is doing that, working together for them, bringing us together as a body, a legislative body, something that they have been looking for and looking to and saying: Why can't you all just get together and do the right thing? Today is the day that that is going to happen.

I thank Mr. LEWIS so much for working with us and getting this done, and, Mr. Speaker, I yield back the balance of my time.

Mr. LEWIS. Mr. Speaker, I yield myself such time as I may consume.

I want to thank Mr. KELLY—my friend, my brother—for all of his help, all of his support. Working together, Democrats and Republicans, we can get some things done. It has been a pleasure to work with the gentleman on this bill.

Mr. Speaker, the Taxpayer First Act is a bipartisan bill in both the House

and the Senate. The bill will improve the Internal Revenue Service and help our taxpayers.

Again, I want to thank my friend, the gentleman from Pennsylvania, for working with me on this bill. And he is a good friend. We have traveled together from Washington, D.C., to the heart of the Deep South with his grandson and several Members of Congress. Again, I want to thank him and ask him to tell his grandson I said hi.

Mr. Speaker, this bill is a product of more than 14 hearings and a number of roundtables over the past 3 years in the Subcommittee on Oversight. It is a good and thoughtful policy. I urge all of my colleagues on both sides of the aisle to support the Taxpayer First Act.

I want to thank all of the staff, each and every one of them, on both sides of the aisle, for helping us. Without their help and without their support, we would not be here. Again, I say thank you.

Mr. Speaker, again, I say thank you to my friend and my brother, Mr. KELLY, and I yield back the balance of my time.

The SPEAKER pro tempore (Mr. CARSON of Indiana). The question is on the motion offered by the gentleman from Georgia (Mr. LEWIS) that the House suspend the rules and pass the bill, H.R. 1957, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,
HOUSE OF REPRESENTATIVES,
Washington, DC, April 9, 2019.

Hon. NANCY PELOSI,
The Speaker, House of Representatives,
Washington, DC.

DEAR MADAM SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on April 9, 2019, at 11:50 a.m.:

That the Senate passed S. 1057.

With best wishes, I am,

Sincerely,

CHERYL L. JOHNSON.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Proceedings will resume on questions previously postponed.

Votes will be taken in the following order:

Ordering the previous question on House Resolution 294;

Adoption of House Resolution 294, if ordered; and

The motion to suspend the rules and pass H.R. 1759.

The first electronic vote will be conducted as a 15-minute vote. Pursuant to clause 9 of rule XX, remaining electronic votes will be conducted as 5-minute votes.

PROVIDING FOR CONSIDERATION OF H.R. 1644, SAVE THE INTERNET ACT OF 2019; PROVIDING FOR CONSIDERATION OF H.R. 2021, INVESTING FOR THE PEOPLE ACT OF 2019; AND FOR OTHER PURPOSES

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the unfinished business is the vote on ordering the previous question on the resolution (H. Res. 294) providing for consideration of the bill (H.R. 1644) to restore the open internet order of the Federal Communications Commission; providing for consideration of the bill (H.R. 2021) to amend the Balanced Budget and Emergency Deficit Control Act of 1985 and to establish a congressional budget for fiscal year 2020; and for other purposes, on which the yeas and nays were ordered.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

The vote was taken by electronic device, and there were—yeas 225, nays 192, not voting 14, as follows:

[Roll No. 160]

YEAS—225

Adams	Cuellar	Himes
Aguilar	Cummings	Horn, Kendra S.
Allred	Cunningham	Horsford
Axne	Davids (KS)	Houlahan
Barragán	Davis (CA)	Hoyer
Bass	Davis, Danny K.	Huffman
Beatty	Dean	Jackson Lee
Bera	DeFazio	Jayapal
Beyer	DeGette	Johnson (GA)
Bishop (GA)	DeLauro	Johnson (TX)
Blumenauer	DelBene	Kaptur
Blunt Rochester	Delgado	Keating
Bonamici	Demings	Kelly (IL)
Boyle, Brendan	DeSaulnier	Kennedy
F.	Deutch	Khanna
Brindisi	Dingell	Kildee
Brown (MD)	Doggett	Kilmer
Brownley (CA)	Doyle, Michael	Kim
Bustos	F.	Kind
Butterfield	Engel	Kirkpatrick
Carbajal	Escobar	Krishnamoorthi
Cárdenas	Eshoo	Kuster (NH)
Carson (IN)	Espallat	Lamb
Cartwright	Evans	Langevin
Case	Finkenauer	Larsen (WA)
Casten (IL)	Fletcher	Larson (CT)
Castor (FL)	Foster	Lawrence
Castro (TX)	Frankel	Lawson (FL)
Chu, Judy	Fudge	Lee (CA)
Cicilline	Gallego	Lee (NV)
Cisneros	Garamendi	Levin (CA)
Clark (MA)	Garcia (IL)	Levin (MI)
Clarke (NY)	Garcia (TX)	Lewis
Clay	Golden	Lieu, Ted
Cleaver	Gomez	Lipinski
Clyburn	Gonzalez (TX)	Loeb sack
Cohen	Gottheimer	Loftgren
Connolly	Green (TX)	Lowenthal
Cooper	Grijalva	Lowe y
Correa	Haaland	Lujan
Costa	Harder (CA)	Luria
Courtney	Hastings	Lynch
Cox (CA)	Hayes	Malinowski
Craig	Heck	Maloney,
Crist	Higgins (NY)	Carolyn B.
Crow	Hill (CA)	Maloney, Sean