

117TH CONGRESS
2D SESSION

S. 3599

To amend the Internal Revenue Code of 1986 to prohibit the Internal Revenue Service from requiring taxpayers to provide biometric information.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 8 (legislative day, FEBRUARY 3), 2022

Mr. SCOTT of Florida (for himself, Mr. KENNEDY, Mr. CRUZ, Ms. ERNST, Mr. BRAUN, Mr. TUBERVILLE, Mr. HAWLEY, and Mr. RUBIO) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to prohibit the Internal Revenue Service from requiring taxpayers to provide biometric information.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Ban IRS Biometrics
5 Act”.

6 **SEC. 2. TAXPAYER BIOMETRIC INFORMATION.**

7 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new section:

1 **“SEC. 7531. TAXPAYER BIOMETRIC INFORMATION.**

2 “(a) IN GENERAL.—The Secretary shall not, as a
3 condition of filing any return, paying any tax, or receiving
4 any service provided by the Internal Revenue Service, in-
5 cluding accessing the taxpayer’s own information, require
6 any taxpayer to provide biometric information.

7 “(b) BIOMETRIC INFORMATION.—For purposes of
8 this section, the term ‘biometric information’ means infor-
9 mation regarding any measurable physical characteristic
10 or personal behavioral trait used to recognize the identity,
11 or verify the claimed identity or location, of an individual,
12 including facial images, fingerprints, and iris scans.”.

13 (b) CLERICAL AMENDMENT.—The table of sections
14 for chapter 77 of the Internal Revenue Code of 1986 is
15 amended by adding at the end the following new item:

“Sec. 7531. Taxpayer biometric information.”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to filings and transactions in tax-
18 able years ending on or after December 31, 2021.

19 (d) SAFE DISPOSAL OF COLLECTED INFORMA-
20 TION.—Not later than 180 days after the date of the en-
21 actment of this Act, the Secretary of the Treasury (or
22 such Secretary’s delegate), in consultation with the Direc-
23 tor of the Cybersecurity and Infrastructure Security Agen-
24 cy, shall develop a plan for the safe and secure destruction
25 and disposal of any biometric information (as defined in

1 section 7531(b) of the Internal Revenue Code of 1986,
2 as added by this section) collected or used by the Internal
3 Revenue Service or any third-party vendor on behalf of
4 such Service before the date of the enactment of this Act.

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