

119TH CONGRESS
1ST SESSION

H. R. 371

To prohibit the hiring of additional Internal Revenue Service employees until the Secretary of the Treasury certifies that no employee of the Internal Revenue Service has a seriously delinquent tax debt.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2025

Mr. ROUZER introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To prohibit the hiring of additional Internal Revenue Service employees until the Secretary of the Treasury certifies that no employee of the Internal Revenue Service has a seriously delinquent tax debt.

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 “No Hires for the Delin-

5 quent IRS Act”.

1 **SEC. 2. PROHIBITION ON IRS HIRING OF NEW EMPLOYEES**
2 **UNTIL CERTIFICATION THAT NO IRS EM-**
3 **PLOYEE HAS A SERIOUSLY DELINQUENT TAX**
4 **DEBT.**

5 (a) IN GENERAL.—No officer or employee of the
6 United States may extend an offer of employment in the
7 Internal Revenue Service to any individual until after the
8 date on which the Secretary of the Treasury publicly
9 issues a written certification that the Internal Revenue
10 Service does not employ any individual who has a seriously
11 delinquent tax debt.

12 (b) SERIOUSLY DELINQUENT TAX DEBT.—For pur-
13 poses of this section, the term “seriously delinquent tax
14 debt” means an outstanding debt under the Internal Rev-
15 enue Code of 1986 for which a notice of lien has been
16 filed in public records pursuant to section 6323 of such
17 Code, except that such term does not include—

18 (1) a debt that is being paid in a timely manner
19 pursuant to an agreement under section 6159 or
20 section 7122 of such Code;

21 (2) a debt with respect to which a collection due
22 process hearing under section 6330 of such Code, or
23 relief under subsection (a), (b), or (f) of section
24 6015 of such Code, is requested or pending;

25 (3) a debt with respect to which a levy has been
26 issued under section 6331 of such Code (or a debt

1 with respect to which the applicant for employment
2 agrees to be subject to a levy issued under such sec-
3 tion); and

4 (4) a debt with respect to which relief under
5 section 6343(a)(1)(D) of such Code is granted.

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