

Union Calendar No. 287

119TH CONGRESS
1ST SESSION

H. R. 5349

[Report No. 119–335]

To amend the Internal Revenue Code of 1986 to improve services provided to taxpayers by the Internal Revenue Service by providing greater judicial review.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2025

Mr. MORAN (for himself and Ms. SEWELL) introduced the following bill; which was referred to the Committee on Ways and Means

OCTOBER 3, 2025

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on September 15, 2025]

A BILL

To amend the Internal Revenue Code of 1986 to improve services provided to taxpayers by the Internal Revenue Service by providing greater judicial review.

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; ETC.**

4 (a) *SHORT TITLE.*—*This Act may be cited as the “Tax*
 5 *Court Improvement Act”.*

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

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

Sec. 1. Short title; etc.

Sec. 2. Authorization of subpoenas before hearings to facilitate settlements.

Sec. 3. Authorization of special trial judges to hear additional cases and address
contempt.

Sec. 4. Disqualification of judges and special trial judges.

Sec. 5. Clarification of Tax Court jurisdiction to apply equitable tolling in defi-
ciency cases.

14 **SEC. 2. AUTHORIZATION OF SUBPOENAS BEFORE HEAR-**
 15 **INGS TO FACILITATE SETTLEMENTS.**

16 *Section 7456(a) is amended to read as follows:*

17 *“(a) IN GENERAL.—*

18 *“(1) ADMINISTRATION OF OATHS.—For the effi-*
 19 *cient administration of the functions vested in the*
 20 *Tax Court or any division thereof, any judge or spe-*
 21 *cial trial judge, the clerk or the clerk’s deputies, as*
 22 *such, or any other employee of the Tax Court des-*

1 *ignated in writing for the purpose by the chief judge,*
2 *may administer oaths or affirmations.*

3 “(2) *SUBPOENA AUTHORITY.*—*Any judge or spe-*
4 *cial trial judge may examine witnesses and require,*
5 *by subpoena ordered by the Tax Court or any divi-*
6 *sion thereof and signed by the judge or special trial*
7 *judge (or by the clerk of the Tax Court or by any*
8 *other employee of the Tax Court when acting as dep-*
9 *uty clerk), any of the following:*

10 “(A) *The attendance of parties or witnesses.*

11 “(B) *The production of books, papers, docu-*
12 *ments, electronically stored information, or tan-*
13 *gible things from any place in the United States*
14 *by any party or witness having custody or con-*
15 *trol thereof for purposes of discovery or for use*
16 *of the things produced as evidence in accordance*
17 *with the rules and orders of the Tax Court.*

18 *Any such subpoena shall be issued and served, and*
19 *compliance therewith shall be compelled, as provided*
20 *in the rules and orders of the Tax Court.*

21 “(3) *DEPOSITIONS.*—*Pursuant to rules and or-*
22 *ders of the Court, the deposition of a witness may be*
23 *taken before any designated individual competent to*
24 *administer oaths under this title. Any deposition tes-*
25 *timony shall be reduced to writing by the individual*

1 *taking the deposition, or under such individual’s di-*
 2 *rection, and shall be subscribed by the deponent.”.*

3 **SEC. 3. AUTHORIZATION OF SPECIAL TRIAL JUDGES TO**
 4 **HEAR ADDITIONAL CASES AND ADDRESS**
 5 **CONTEMPT.**

6 (a) *CONSENT TO ASSIGNMENT.*—Section 7443A(b) is
 7 *amended by striking “and” at the end of paragraph (6),*
 8 *by redesignating paragraph (7) as paragraph (8), and by*
 9 *inserting after paragraph (6) the following new paragraph:*

10 “(7) *upon the consent of the parties, and pursu-*
 11 *ant to rules promulgated by the Tax Court, any pro-*
 12 *ceeding not described in paragraphs (1) through (6),*
 13 *and”, and*

14 (b) *AUTHORIZING SPECIAL TRIAL JUDGE.*—Section
 15 7443A(c) is amended by striking “or (6)” and inserting
 16 “(6), or (7)”.

17 (c) *CONTEMPT AUTHORITY.*—Section 7443A is amend-
 18 *ed by adding at the end the following new subsection:*

19 “(f) *INCIDENTAL POWERS.*—A special trial judge ap-
 20 *pointed under this section shall have the power to punish*
 21 *for contempt of the authority of the Tax Court as provided*
 22 *in section 7456(c), except the sentence imposed by such a*
 23 *special trial judge for any contempt shall not exceed the*
 24 *penalties for a Class C misdemeanor as set forth in sections*
 25 *3571(b)(6) and 3581(b)(8) of title 18, United States Code.*

1 *This subsection shall not be construed to limit the authority*
 2 *of a special trial judge to order sanctions under any other*
 3 *statute or any rule of the Tax Court prescribed pursuant*
 4 *to section 7453.”.*

5 (d) *EFFECTIVE DATE.*—*The amendments made by*
 6 *subsections (a) and (b) shall take effect on the date the*
 7 *United States Tax Court adopts rules implementing the*
 8 *consent procedures of section 7443A.*

9 **SEC. 4. DISQUALIFICATION OF JUDGES AND SPECIAL TRIAL**
 10 **JUDGES.**

11 (a) *IN GENERAL.*—*Part II of subchapter C of chapter*
 12 *76 is amended by adding at the end the following new sec-*
 13 *tion:*

14 **“SEC. 7467. DISQUALIFICATION OF JUDGE OR SPECIAL**
 15 **TRIAL JUDGE.**

16 *“Section 455 of title 28, United States Code, shall*
 17 *apply to judges, special trial judges, and proceedings of the*
 18 *Tax Court.”.*

19 (b) *CLERICAL AMENDMENT.*—*The table of sections for*
 20 *such part is amended by adding at the end the following*
 21 *new item:*

“Sec. 7467. Disqualification of judge or special trial judge.”.

1 **SEC. 5. CLARIFICATION OF TAX COURT JURISDICTION TO**
 2 **APPLY EQUITABLE TOLLING IN DEFICIENCY**
 3 **CASES.**

4 (a) *IN GENERAL.*—Section 7451(b) is amended to read
 5 as follows:

6 “(b) *TOLLING OF TIME.*—

7 “(1) *IN GENERAL.*—The Tax Court shall have ju-
 8 risdiction to toll the period for filing a petition under
 9 section 6213(a) in cases in which the Tax Court de-
 10 termines based on the facts and circumstances that
 11 equity warrants such tolling.

12 “(2) *RULES FOR INACCESSIBLE FILING LOCA-*
 13 *TIONS.*—

14 “(A) *IN GENERAL.*—Notwithstanding any
 15 other provision of this title, in any case (includ-
 16 ing by reason of a lapse in appropriations) in
 17 which a filing location is inaccessible or other-
 18 wise unavailable to the general public on the
 19 date a petition is due, the relevant time period
 20 for filing such petition shall be tolled for the
 21 number of days within the period of inacces-
 22 sibility plus an additional 14 days.

23 “(B) *FILING LOCATION.*—For purposes of
 24 this paragraph, the term ‘filing location’
 25 means—

1 “(i) the office of the clerk of the Tax
2 Court, or

3 “(ii) any on-line portal made available
4 by the Tax Court for electronic filing of pe-
5 titions.”.

6 (b) *CONFORMING AMENDMENT.*—Section 7459(d) is
7 amended—

8 (1) by striking “If a petition” and inserting the
9 following:

10 “(1) *IN GENERAL.*—If a petition”, and

11 (2) by adding at the end the following new para-
12 graph:

13 “(2) *EXCEPTION.*—Paragraph (1) shall not
14 apply with respect to any dismissal which is solely
15 based on a determination of the Tax Court not to toll
16 the period for filing a petition under section
17 6213(a).”.

18 (c) *EFFECTIVE DATE.*—The amendments made by this
19 section shall apply to filings made after the date of the en-
20 actment of this Act.

21 (d) *NO INFERENCE.*—The amendment made by sub-
22 sections (a) shall not be construed to create any inference
23 with respect to the jurisdiction of the Tax Court with re-
24 spect to any petition filed on or before the date of the enact-
25 ment of this Act.

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