

119TH CONGRESS  
1ST SESSION

# H. R. 997

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## AN ACT

To amend the Internal Revenue Code of 1986 to conform to the intent of the Internal Revenue Service Restructuring and Reform Act of 1998, as set forth in the joint explanatory statement of the committee of conference accompanying Conference Report 105–599, that the National Taxpayer Advocate be able to hire and consult counsel as appropriate.

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

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “National Taxpayer Ad-  
3 vocate Enhancement Act of 2025”.

4 **SEC. 2. AUTHORITY OF TAXPAYER ADVOCATE TO APPOINT**  
5 **COUNSEL.**

6       (a) **IN GENERAL.**—Section 7803(c)(2)(D)(i) of the  
7 Internal Revenue Code of 1986 is amended by striking  
8 “and” at the end of subclause (I), by redesignating sub-  
9 clause (II) as subclause (III), and by inserting after sub-  
10 clause (I) the following new subclause:

11                               “(II) appoint counsel in the Of-  
12                               fice of the Taxpayer Advocate to re-  
13                               port directly to the National Taxpayer  
14                               Advocate, or delegate thereof; and”.

15       (b) **CONFORMING AMENDMENT.**—Section  
16 7803(c)(2)(D)(i)(III) of such Code, as redesignated by  
17 subsection (a), is amended by striking “any employee of  
18 any local office of a taxpayer advocate described in sub-  
19 clause (I)” and inserting “any employee of the Office of  
20 the Taxpayer Advocate”.

21       (c) **EFFECTIVE DATE.**—The amendments made by  
22 this section shall take effect as if included in the enact-

1 ment of section 1102 of the Internal Revenue Service Re-  
2 structuring and Reform Act of 1998.

Passed the House of Representatives March 31,  
2025.

Attest:

*Clerk.*

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