

110TH CONGRESS  
2D SESSION

# H. R. 7082

To amend the Internal Revenue Code of 1986 to permit the Secretary of the Treasury to disclose certain prisoner return information to the Federal Bureau of Prisons.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 25, 2008

Mr. RAMSTAD (for himself and Mr. LEWIS of Georgia) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permit the Secretary of the Treasury to disclose certain prisoner return information to the Federal Bureau of Prisons.

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 “Inmate Tax Fraud  
5 Prevention Act of 2008”.

6 **SEC. 2. DISCLOSURE OF PRISONER RETURN INFORMATION**  
7 **TO FEDERAL BUREAU OF PRISONS.**

8 (a) IN GENERAL.—Subsection (k) of section 6103 of  
9 the Internal Revenue Code of 1986 (relating to disclosure

1 of certain return and return information for tax adminis-  
2 tration purposes) is amended by adding at the end the  
3 following new paragraph:

4           “(10) DISCLOSURE OF CERTAIN RETURN IN-  
5       FORMATION OF PRISONERS TO FEDERAL BUREAU OF  
6       PRISONS.—

7           “(A) IN GENERAL.—Under such proce-  
8       dures as the Secretary may prescribe, the Sec-  
9       retary may disclose to the head of the Federal  
10      Bureau of Prisons any return information with  
11      respect to individuals incarcerated in Federal  
12      prison whom the Secretary has determined may  
13      have filed or facilitated the filing of a false re-  
14      turn to the extent that the Secretary deter-  
15      mines that such disclosure is necessary to per-  
16      mit effective Federal tax administration.

17          “(B) RESTRICTION ON REDISCLOSURE.—  
18      Notwithstanding subsection (n), the head of the  
19      Federal Bureau of Prisons may not disclose any  
20      information obtained under subparagraph (A)  
21      to any person other than an officer or employee  
22      of such Bureau.

23          “(C) RESTRICTION ON USE OF DISCLOSED  
24      INFORMATION.—Return information received  
25      under this paragraph shall be used only for

1 purposes of and to the extent necessary in tak-  
2 ing administrative action to prevent the filing of  
3 false and fraudulent returns, including adminis-  
4 trative actions to address possible violations of  
5 administrative rules and regulations of the pris-  
6 on facility.

7 “(D) TERMINATION.—No disclosure may  
8 be made under this paragraph after December  
9 31, 2011.”.

10 (b) RECORDKEEPING.—Paragraph (4) of section  
11 6103(p) of such Code is amended by striking “(k)(8)”  
12 both places it appears and inserting “(k)(8) or (10)”.

13 (c) EVALUATION BY TREASURY INSPECTOR GEN-  
14 ERAL FOR TAX ADMINISTRATION.—Paragraph (3) of sec-  
15 tion 7803(d) of such Code is amended by striking “and”  
16 at the end of subparagraph (A), by striking the period  
17 at the end of subparagraph (B) and inserting “; and”,  
18 and by adding at the end the following new subparagraph:

19 “(C) not later than December 31, 2010,  
20 submit a written report to Congress on the im-  
21 plementation of section 6103(k)(10).”.

22 (d) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply to disclosures made after Decem-  
24 ber 31, 2008.

1       (e) ANNUAL REPORTS.—The Secretary of the Treas-  
2   ury shall annually submit to Congress and make publicly  
3   available a report on the filing of false and fraudulent re-  
4   turns by individuals incarcerated in Federal and State  
5   prisons. Such report shall include statistics on the number  
6   of false and fraudulent returns associated with each Fed-  
7   eral and State prison.

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