

112TH CONGRESS
2D SESSION

H. R. 4362

To provide effective criminal prosecutions for certain identity thefts, and
for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 16, 2012

Ms. WASSERMAN SCHULTZ (for herself and Mr. SMITH of Texas) introduced
the following bill; which was referred to the Committee on the Judiciary

A BILL

To provide effective criminal prosecutions for certain identity
thefts, and for other purposes.

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 “Stopping Tax Offend-
5 ers and Prosecuting Identity Theft Act of 2012” or the
6 “STOP Identity Theft Act of 2012”.

1 **SEC. 2. USE OF DEPARTMENT OF JUSTICE RESOURCES**
2 **WITH REGARD TO TAX RETURN IDENTITY**
3 **THEFT.**

4 (a) IN GENERAL.—The Attorney General should
5 make use of all existing resources of the Department of
6 Justice, including any appropriate task forces, to bring
7 more perpetrators of tax return identity theft to justice.

8 (b) CONSIDERATIONS TO BE TAKEN INTO AC-
9 COUNT.—In carrying out this section, the Attorney Gen-
10 eral should take into account the following:

11 (1) The need to concentrate efforts in those
12 areas of the country where the crime is most fre-
13 quently reported.

14 (2) The need to coordinate with State and local
15 authorities for the most efficient use of their laws
16 and resources to prosecute and prevent the crime.

17 (3) The need to protect vulnerable groups, such
18 as veterans, seniors, and minors (especially foster
19 children) from becoming victims or otherwise used in
20 the offense.

21 **SEC. 3. VICTIMS OF IDENTITY THEFT MAY INCLUDE ORGA-**
22 **NIZATIONS.**

23 Section 1028(d)(7) of title 18, United States Code,
24 is amended by striking “specific individual” and inserting
25 “specific person”.

1 **SEC. 4. TAX FRAUD AS A PREDICATE FOR AGGRAVATED**
2 **IDENTITY THEFT.**

3 Section 1028A(c) of title 18, United States Code, is
4 amended—

5 (1) in paragraph (10), by striking “or”;

6 (2) in paragraph (11), by striking the period at
7 the end and inserting “; or”; and

8 (3) by adding at the end the following:

9 “(12) section 7206 or 7207 of the Internal Rev-
10 enue Code of 1986.”.

11 **SEC. 5. REPORTING REQUIREMENT.**

12 (a) **GENERALLY.**—Beginning with the first report
13 made more than 9 months after the date of the enactment
14 of this Act under section 1116 of title 31, United States
15 Code, the Attorney General shall include in such report
16 the information described in subsection (b) of this section
17 as to progress in implementing this Act and the amend-
18 ments made by this Act.

19 (b) **CONTENTS.**—The information referred to in sub-
20 section (a) is as follows:

21 (1) Information readily available to the Depart-
22 ment of Justice about trends in the incidence of tax
23 return identity theft.

24 (2) The effectiveness of statutory tools, includ-
25 ing those provided by this Act, in aiding the Depart-

1 ment of Justice in the prosecution of tax return
2 identity theft.

3 (3) Recommendations on additional statutory
4 tools that would aid in removing barriers to effective
5 prosecution of tax return identity theft.

6 (4) The status on implementing the rec-
7 ommendations of the Department's March 2010
8 Audit Report 10–21 entitled “The Department of
9 Justice's Efforts to Combat Identity Theft”.

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