

112TH CONGRESS
2^D SESSION

H. R. 4362

IN THE SENATE OF THE UNITED STATES

AUGUST 2, 2012

Received; read twice and referred to the Committee on the Judiciary

AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Stopping Tax Offend-
3 ers and Prosecuting Identity Theft Act of 2012” or the
4 “STOP Identity Theft Act of 2012”.

5 **SEC. 2. USE OF DEPARTMENT OF JUSTICE RESOURCES**
6 **WITH REGARD TO TAX RETURN IDENTITY**
7 **THEFT.**

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

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

15 (1) The need to concentrate efforts in those
16 areas of the country where the crime is most fre-
17 quently reported.

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

21 (3) The need to protect vulnerable groups, such
22 as veterans, seniors, and minors (especially foster
23 children) from becoming victims or otherwise used in
24 the offense.

1 **SEC. 3. VICTIMS OF IDENTITY THEFT MAY INCLUDE ORGA-**
2 **NIZATIONS.**

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

6 **SEC. 4. TAX FRAUD AS A PREDICATE FOR AGGRAVATED**
7 **IDENTITY THEFT.**

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

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

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

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

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

16 **SEC. 5. REPORTING REQUIREMENT.**

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

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

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

4 (2) The effectiveness of statutory tools, includ-
5 ing those provided by this Act, in aiding the Depart-
6 ment of Justice in the prosecution of tax return
7 identity theft.

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

11 (4) The status on implementing the rec-
12 ommendations of the Department's March 2010
13 Audit Report 10-21 entitled "The Department of
14 Justice's Efforts to Combat Identity Theft".

Passed the House of Representatives August 1,
2012.

Attest:

KAREN L. HAAS,

Clerk.