

Union Calendar No. 460

112TH CONGRESS
2^D SESSION

H. R. 4362

[Report No. 112-639]

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

JULY 31, 2012

Additional sponsors: Ms. LINDA T. SÁNCHEZ of California, Mr. DEUTCH, Mr.
RIVERA, Mr. GALLEGLY, Mr. CARNEY, Ms. NORTON, Mr. COHEN, Mrs.
LOWEY, Mr. COFFMAN of Colorado, Ms. VELÁZQUEZ, Mr. PIERLUISI, and
Mr. QUIGLEY

JULY 31, 2012

Committed to the Committee of the Whole House on the State of the Union
and ordered to be printed

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”.

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

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

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

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

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

23 (3) The need to protect vulnerable groups, such
24 as veterans, seniors, and minors (especially foster

1 children) from becoming victims or otherwise used in
2 the offense.

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

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

8 **SEC. 4. TAX FRAUD AS A PREDICATE FOR AGGRAVATED**
9 **IDENTITY THEFT.**

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

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

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

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

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

18 **SEC. 5. REPORTING REQUIREMENT.**

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

1 (b) CONTENTS.—The information referred to in sub-
2 section (a) is as follows:

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

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

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

13 (4) The status on implementing the rec-
14 ommendations of the Department’s March 2010
15 Audit Report 10–21 entitled “The Department of
16 Justice’s Efforts to Combat Identity Theft”.

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