

113TH CONGRESS
1ST SESSION

H. R. 2768

To amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights.

IN THE HOUSE OF REPRESENTATIVES

JULY 22, 2013

Mr. ROSKAM introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights.

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 “Taxpayer Bill of
5 Rights Act of 2013”.

1 **SEC. 2. DUTY TO ENSURE THAT IRS EMPLOYEES ARE FA-**
2 **MILIAR WITH AND ACT IN ACCORD WITH CER-**
3 **TAIN TAXPAYER RIGHTS.**

4 Section 7803 of the Internal Revenue Code of 1986
5 is amended by redesignating paragraph (3) as paragraph
6 (4) and by inserting after paragraph (2) the following new
7 paragraph:

8 “(3) EXECUTION OF DUTIES IN ACCORD WITH
9 TAXPAYER RIGHTS.—In discharging his duties, the
10 Commissioner shall ensure that employees of the In-
11 ternal Revenue Service are familiar with and act in
12 accord with taxpayer rights as afforded by other
13 provisions of this title, including—

14 “(A) the right to be informed,

15 “(B) the right to be assisted,

16 “(C) the right to be heard,

17 “(D) the right to pay no more than the
18 correct amount of tax,

19 “(E) the right of appeal,

20 “(F) the right to certainty,

21 “(G) the right to privacy,

22 “(H) the right to confidentiality,

23 “(I) the right to representation, and

24 “(J) the right to a fair and just tax sys-
25 tem.”.