

118TH CONGRESS
2D SESSION

H. R. 8292

AN ACT

To amend the Internal Revenue Code of 1986 to increase penalties for unauthorized disclosure of taxpayer information.

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 “Taxpayer Data Protec-
3 tion Act”.

4 **SEC. 2. INCREASE IN PENALTIES FOR UNAUTHORIZED DIS-**
5 **CLOSURES OF TAXPAYER INFORMATION.**

6 (a) IN GENERAL.—Paragraphs (1), (2), (3), (4), and
7 (5) of section 7213(a) of the Internal Revenue Code of
8 1986 are each amended by striking “\$5,000, or imprison-
9 ment of not more than 5 years” and inserting “\$250,000,
10 or imprisonment of not more than 10 years”.

11 (b) DISCLOSURES OF RETURN INFORMATION OF
12 MULTIPLE TAXPAYERS TREATED AS MULTIPLE VIOLA-
13 TIONS.—Section 7213(a) of such Code is amended by add-
14 ing at the end the following new paragraph:

15 “(6) DISCLOSURES OF RETURN INFORMATION
16 OF MULTIPLE TAXPAYERS TREATED AS MULTIPLE
17 VIOLATIONS.—For purposes of paragraphs (1), (2),
18 (3), (4), and (5), a separate violation occurs with re-
19 spect to each taxpayer whose return or return infor-
20 mation is disclosed in violation of any such para-
21 graph.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to disclosures made after the date
3 of the enactment of this Act.

Passed the House of Representatives September 17,
2024.

Attest:

Clerk.

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