

118TH CONGRESS
2D SESSION

H. R. 8292

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 18, 2024

Received

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: KEVIN F. MCCUMBER,
Clerk.