

119TH CONGRESS  
1ST SESSION

# H. R. 5978

To direct the Comptroller General of the United States and the Secretary of the Treasury to investigate and report on foreign government programs that facilitate Federal tax evasion.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 7, 2025

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

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## A BILL

To direct the Comptroller General of the United States and the Secretary of the Treasury to investigate and report on foreign government programs that facilitate Federal tax evasion.

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 “Foreign Remittance  
5       Accountability and Transparency Act”.

6       **SEC. 2. STUDY AND REPORT.**

7       (a) STUDY.—The Comptroller General of the United  
8       States (hereinafter the “Comptroller General”), in con-

1 sultation with the Secretary of the Treasury (or the Sec-  
2 retary's delegate), shall conduct a study on foreign govern-  
3 ment programs that facilitate Federal tax evasion. In con-  
4 ducting the study, the Comptroller General shall—

5 (1) identify foreign programs explicitly designed  
6 to support remittance transfers from individuals in  
7 the United States,

8 (2) determine whether programs identified in  
9 paragraph (1) bypass the tax laws or reporting laws  
10 of the United States and whether such bypass is in-  
11 tentional, and

12 (3) identify the scope, financial volume, and  
13 policy implications of programs identified in para-  
14 graph (1).

15 (b) REPORT.—Not later than 180 days after the date  
16 of the enactment of this Act, the Comptroller General shall  
17 submit to Congress a report that contains—

18 (1) the results of the study required by sub-  
19 section (a), and

20 (2) policy recommendations for enforcement or  
21 regulatory responses to such results.

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