

119TH CONGRESS  
2D SESSION

# H. R. 8134

To amend the Internal Revenue Code of 1986 to limit the participation of staff of the Internal Revenue Service in conferences being carried out by the Independent Office of Appeals for the purposes of resolving a taxpayer dispute.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2026

Ms. DE LA CRUZ (for herself and Mr. NUNN of Iowa) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to limit the participation of staff of the Internal Revenue Service in conferences being carried out by the Independent Office of Appeals for the purposes of resolving a taxpayer dispute.

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 “Strengthen Taxpayer  
5 Rights Act of 2026”.

1 **SEC. 2. LIMITATION ON STAFF PARTICIPATION IN INDE-**  
2 **PENDENT OFFICE OF APPEALS CON-**  
3 **FERENCES.**

4 (a) IN GENERAL.—Section 7803(e) of the Internal  
5 Revenue Code of 1986 is amended by adding at the end  
6 the following new paragraph:

7 “(8) CONSENT OF TAXPAYER FOR PARTICIPA-  
8 TION IN CONFERENCE.—No individual employed by  
9 the Internal Revenue Service, other than an em-  
10 ployee of the Internal Revenue Service Independent  
11 Office of Appeals, may appear in a conference being  
12 carried out as part of the resolution process de-  
13 scribed in paragraph (3) without the consent of the  
14 taxpayer that requested an appeal under this sub-  
15 section.”.

16 (b) EFFECTIVE DATE.—The amendment made by  
17 this section shall apply to conferences held after the date  
18 of the enactment of this Act.

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