

119TH CONGRESS
2D SESSION

H. R. 9498

AN ACT

To amend the Internal Revenue Code of 1986 to authorize the National Taxpayer Advocate to appear as amicus curiae in Federal tax cases, and for other purposes.

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 Advocate
3 Participation Act”.

4 **SEC. 2. AUTHORIZATION FOR NATIONAL TAXPAYER ADVOCATE TO APPEAR AS AMICUS CURIAE IN FEDERAL TAX CASES.**

7 (a) IN GENERAL.—Section 7803(c)(2) of the Internal
8 Revenue Code of 1986 is amended by adding at the end
9 the following new subparagraph:

10 “(F) APPEARANCES AS AMICUS CURIAE.—

11 “(i) IN GENERAL.—The National Tax-
12 payer Advocate may appear as amicus cu-
13 riae in any action brought in a court of the
14 United States related to Federal tax law.
15 In any such action, the National Taxpayer
16 Advocate may present the views of the Na-
17 tional Taxpayer Advocate only with respect
18 to an issue which may broadly affect the
19 rights of taxpayers, particularly the rights
20 described in subsection (a)(3).

21 “(ii) FEDERAL COURTS.—A court of
22 the United States may grant the applica-
23 tion of the National Taxpayer Advocate to
24 appear in any action described in clause (i)
25 for the purposes described in such clause.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall take effect on the date of the enactment
3 of this Act.

Passed the House of Representatives September 15,
2026.

Attest:

Clerk.

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