

Union Calendar No. 699

119TH CONGRESS
2D SESSION

H. R. 9498

[Report No. 119-799]

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.

IN THE HOUSE OF REPRESENTATIVES

JUNE 29, 2026

Mr. STEUBE (for himself and Ms. DELBENE) introduced the following bill;
which was referred to the Committee on Ways and Means

SEPTEMBER 8, 2026

Reported with an amendment, committed to the Committee of the Whole
House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on June 29, 2026]

A BILL

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,*

3 **SECTION 1. SHORT TITLE.**

4 *This Act may be cited as the “Taxpayer Advocate Par-*
 5 *ticipation Act”.*

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

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

12 “(F) APPEARANCES AS AMICUS CURIAE.—

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

23 “(ii) FEDERAL COURTS.—*A court of*
 24 *the United States shall grant the applica-*
 25 *tion of the National Taxpayer Advocate to*

1 *appear in any action described in clause (i)*
2 *for the purposes described in such clause.”.*
3 (b) *EFFECTIVE DATE.—The amendment made by this*
4 *section shall take effect on the date of the enactment of this*
5 *Act.*

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