

Union Calendar No. 33

119TH CONGRESS
1ST SESSION

H. R. 997

[Report No. 119–46]

To amend the Internal Revenue Code of 1986 to conform to the intent of the Internal Revenue Service Restructuring and Reform Act of 1998, as set forth in the joint explanatory statement of the committee of conference accompanying Conference Report 105–599, that the National Taxpayer Advocate be able to hire and consult counsel as appropriate.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 5, 2025

Mr. FEENSTRA (for himself and Mr. DAVIS of Illinois) introduced the following bill; which was referred to the Committee on Ways and Means

MARCH 27, 2025

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 *italie*]

[For text of introduced bill, see copy of bill as introduced on February 5, 2025]

A BILL

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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 “National Taxpayer Ad-*
 5 *vocate Enhancement Act of 2025”.*

6 **SEC. 2. AUTHORITY OF TAXPAYER ADVOCATE TO APPOINT**
 7 **COUNSEL.**

8 *(a) IN GENERAL.—Section 7803(c)(2)(D)(i) of the In-*
 9 *ternal Revenue Code of 1986 is amended by striking “and”*
 10 *at the end of subclause (I), by redesignating subclause (II)*
 11 *as subclause (III), and by inserting after subclause (I) the*
 12 *following new subclause:*

13 *“(II) appoint counsel in the Office*
 14 *of the Taxpayer Advocate to report di-*
 15 *rectly to the National Taxpayer Advo-*
 16 *cate, or delegate thereof; and”.*

17 *(b) CONFORMING AMENDMENT.—Section*
 18 *7803(c)(2)(D)(i)(III) of such Code, as redesignated by sub-*
 19 *section (a), is amended by striking “any employee of any*
 20 *local office of a taxpayer advocate described in subclause*
 21 *(I)” and inserting “any employee of the Office of the Tax-*
 22 *payer Advocate”.*

23 *(c) EFFECTIVE DATE.—The amendments made by this*
 24 *section shall take effect as if included in the enactment of*

- 1 *section 1102 of the Internal Revenue Service Restructuring*
- 2 *and Reform Act of 1998.*

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