

119TH CONGRESS  
1ST SESSION

# S. 1427

To provide that persons having seriously delinquent tax debts shall be ineligible for employment by the Internal Revenue Service.

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## IN THE SENATE OF THE UNITED STATES

APRIL 10, 2025

Ms. ERNST (for herself, Mrs. BLACKBURN, and Mr. SCOTT of Florida) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To provide that persons having seriously delinquent tax debts shall be ineligible for employment by the Internal Revenue Service.

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 “Audit the IRS Act”.

5 **SEC. 2. INELIGIBILITY OF PERSONS HAVING SERIOUSLY**

6 **DELINQUENT TAX DEBTS FOR EMPLOYMENT**

7 **BY INTERNAL REVENUE SERVICE.**

8 (a) DEFINITIONS.—For purposes of this section—

1           (1) the term “seriously delinquent tax debt”  
 2           means an outstanding debt under the Internal Rev-  
 3           enue Code of 1986 for which a notice of lien has  
 4           been filed in public records pursuant to section 6323  
 5           of such Code, except that such term does not in-  
 6           clude—

7                   (A) a debt that is being paid in a timely  
 8                   manner pursuant to an agreement under sec-  
 9                   tion 6159 or section 7122 of such Code; and

10                   (B) a debt with respect to which a collec-  
 11                   tion due process hearing under section 6330 of  
 12                   such Code, or relief under subsection (a), (b),  
 13                   or (f) of section 6015 of such Code, is re-  
 14                   quested or pending; and

15           (2) the term “applicable employee” means an  
 16           officer, employee, or contract employee of the Inter-  
 17           nal Revenue Service.

18           (b) INELIGIBILITY FOR EMPLOYMENT BY IRS.—An  
 19           individual who has a seriously delinquent tax debt shall  
 20           be ineligible to be appointed, or to continue serving, as  
 21           an applicable employee.

22           (c) VERIFICATION.—

23                   (1) IN GENERAL.—Not later than 6 months  
 24                   after the date of enactment of this Act, and annually  
 25                   thereafter, the Commissioner of Internal Revenue

1       shall verify that each applicable employee is not in  
2       violation of the requirement described in subsection  
3       (b).

4           (2) APPLICANTS.—In the case of any individual  
5       who is applying for a position with the Internal Rev-  
6       enue Service as an applicable employee, the Commis-  
7       sioner of Internal Revenue shall verify that such in-  
8       dividual is not in violation of the requirement de-  
9       scribed in subsection (b) prior to such individual  
10      being appointed as an applicable employee.

11      (d) REGULATIONS.—The Office of Personnel Man-  
12      agement shall, for purposes of carrying out this section  
13      with respect to the Internal Revenue Service, prescribe  
14      any regulations which the Office considers necessary.

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