

119TH CONGRESS
1ST SESSION

S. 1704

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 SENATE OF THE UNITED STATES

MAY 8, 2025

Ms. KLOBUCHAR (for herself and Mr. CASSIDY) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

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.

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”.

1 **SEC. 2. AUTHORITY OF TAXPAYER ADVOCATE TO APPOINT**
 2 **COUNSEL.**

3 (a) IN GENERAL.—Section 7803(c)(2)(D)(i) of the
 4 Internal Revenue Code of 1986 is amended—

5 (1) by striking “and” at the end of subclause
 6 (I),

7 (2) by redesignating subclause (II) as subclause
 8 (III), and

9 (3) by inserting after subclause (I) the fol-
 10 lowing new subclause:

11 “(II) appoint counsel in the Of-
 12 fice of the Taxpayer Advocate to re-
 13 port directly to the National Taxpayer
 14 Advocate, or delegate thereof; and”.

15 (b) CONFORMING AMENDMENT.—Subclause (III) of
 16 section 7803(c)(2)(D)(i) of such Code, as redesignated by
 17 subsection (a), is amended by striking “any employee of
 18 any local office of a taxpayer advocate described in sub-
 19 clause (I)” and inserting “any employee of the Office of
 20 the Taxpayer Advocate”.

21 (c) EFFECTIVE DATE.—The amendments made by
 22 this section shall take effect as if included in the enact-
 23 ment of section 1102 of the Internal Revenue Service Re-
 24 structuring and Reform Act of 1998.

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