II

119TH CONGRESS
2D SESSION

S. 5072

To amend the Internal Revenue Code of 1986 to require the Internal Revenue Service to send quarterly notices to taxpayers with unpaid balances.

IN THE SENATE OF THE UNITED STATES

JULY 22, 2026

Mr. LUJÁN (for himself and Mr. CORNYN) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1986 to require the Internal Revenue Service to send quarterly notices to taxpayers with unpaid balances.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Taxpayer Transparency and Notice Act''.

SEC. 2. QUARTERLY NOTICES TO CERTAIN TAXPAYERS WITH DELINQUENCIES.

(a) IN GENERAL.—Section 7524 of the Internal Revenue Code of 1986 is amended—

(1) in the heading, by striking "**ANNUAL NOTICE**" and inserting "**NOTICE**",

(2) by striking "Not less often than annually" and inserting the following:

"(a) IN GENERAL.—Except as provided in subsection (b), not less often than quarterly", and

(3) by adding at the end the following:

"(b) INFORMATION ON PENALTIES AND INTEREST.—The notice described in subsection (a) shall include—

"(1) an estimate of the amount of penalties and interest that may accrue if the delinquent tax debt is not fully paid within the period remaining under section 6502(a), and

"(2) programs and services that can provide assistance to the taxpayer.

"(c) EXCEPTION.—The requirement under subsection (a) shall not apply—

"(1) during any period in which an agreement described in section 6159(a) or an accepted offer-in-compromise (as described in section 7122) is in effect, or

"(2) in the case of a taxpayer for which the Secretary has determined that the tax is not collectible (within the meaning of section 6343(e)).".

(b) CONFORMING AMENDMENT.—The table of sections for chapter 77 of such Code is amended by striking the item relating to section 7524 and inserting the following new item:

"Sec. 7524. Notice of tax delinquency.".

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date which is 24 months after the date of enactment of this Act.

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