II

119TH CONGRESS
2D SESSION

S. 5162

To amend the Internal Revenue Code of 1986 to enhance the authority of the National Taxpayer Advocate.

IN THE SENATE OF THE UNITED STATES

JULY 29, 2026

Mr. LUJÁN (for himself and Mr. YOUNG) 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 enhance the authority of the National Taxpayer Advocate.

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 "Strengthening Taxpayer Advocacy Act".

SEC. 2. NTA AUTHORIZATION TO MAKE PERSONNEL DECISIONS.

(a) IN GENERAL.—Section 7803(c)(2)(D)(i)(II) of the Internal Revenue Code of 1986 is amended by striking "any employee of any local office of a taxpayer advocate described in subclause (I)'' and inserting ''any officer or employee of the Office of the Taxpayer Advocate''.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date which is 12 months after the date of enactment of this Act.

SEC. 3. ACCESS TO INTERNAL REVENUE SERVICE INFORMATION, LEGAL ADVICE, AND MEETINGS.

(a) IN GENERAL.—Section 7803(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

''(6) ACCESS TO INFORMATION AND MEETINGS.—

''(A) IN GENERAL.—Upon request, the Commissioner shall provide the Office of the Taxpayer Advocate with access to any of the following:

''(i) In the case of any request made by a taxpayer for assistance by the Office of the Taxpayer Advocate which is open and pending—

''(I) any return or return information (as such terms are defined in section 6103(b)) which the National Taxpayer Advocate determines is necessary to assist such taxpayer, "(II) any legal advice provided by the staff of the Office of Chief Counsel to any employee of the Internal Revenue Service (including any legal advice prepared in contemplation of litigation) which the National Taxpayer Advocate determines is necessary to assist such taxpayer, regardless of whether such legal advice cannot be disclosed to such taxpayer, and

"(III) any meeting between such taxpayer and any employee of the Internal Revenue Service.

"(ii) To the extent necessary to perform a full and substantive analysis included in any report described in paragraph (2)(B)—

"(I) any relevant document, data, or statistical information, and

"(II) any legal advice provided by the staff of the Office of the Chief Counsel to any employee of the Internal Revenue Service (including any legal advice prepared in contemplation of litigation).

"(iii) Legal advice from the staff of the Office of Chief Counsel on any matter or issue.

"(B) DEADLINE.—Access to any information, advice, or meeting described in subparagraph (A) shall be provided by the Commissioner not later than—

"(i) the date which is 2 weeks after the date on which a written request submitted by the Office of the Taxpayer Advocate has been received by the Commissioner, or

"(ii) such date as is otherwise agreed to by the Commissioner and the Office of the Taxpayer Advocate.

"(C) MEETINGS.—For purposes of subparagraph (A)(i)(III), the Commissioner shall be deemed to have satisfied the requirement under such subparagraph if the Commissioner has extended an invitation to attend the meeting to the Office of the Taxpayer Advocate, without regard to whether such an invitation was declined by any employee of the Office of the Taxpayer Advocate.

"(D) PRIVILEGE.—Any access provided to the Office of the Taxpayer Advocate pursuant to this paragraph with respect to information or legal advice from the staff of the Office of Chief Counsel shall have no effect on any privilege which otherwise applies to such information or legal advice.".

(b) ANNUAL REPORTS.—Section 7803(c)(2)(B)(ii) of the Internal Revenue Code of 1986 is amended—

(1) in subclause (XII), by striking "and" at the end,

(2) in subclause (XIII), by striking the period at the end and inserting "; and", and

(3) by adding at the end the following new subclause:

"(XIV) identify any failure by the Commissioner to provide access to any information, advice, or meeting described in subparagraph (A) of paragraph (6) by the date required under subparagraph (B) of such paragraph.".

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

SEC. 4. REPEAL OF LIMITATION PERIOD SUSPENSION FOR TAXPAYERS SEEKING ASSISTANCE FROM TAS.

(a) IN GENERAL.—Section 7811 of the Internal Revenue Code of 1986 is amended—

(1) by striking subsection (d), and

(2) by redesignating subsections (e) through (g) as subsections (d) through (f), respectively.

(b) CONFORMING AMENDMENT.—Section 6306(k)(2) of the Internal Revenue Code of 1986 is amended by striking ‘‘section 7811(g)’’ and inserting ‘‘section 7811(f)’’.

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

SEC. 5. OPERATIONS TO ASSIST TAXPAYERS EXPERIENCING HARDSHIPS DURING LAPSE IN APPROPRIATIONS.

Notwithstanding section 1341(a) of title 31, United States Code, during any lapse in appropriations, the Commissioner and the Office of the Taxpayer Advocate may incur obligations in advance of appropriations for such amounts as may be necessary—

(1) to assist any taxpayer who is or may be experiencing an economic hardship (within the meaning of section 6343(a)(1)(D) of the Internal Revenue Code of 1986) as a result of any action or inaction by the Internal Revenue Service, and

(2) for the purpose of complying with any Taxpayer Assistance Order issued pursuant to section 7811 of such Code.

○