

Recovering Missing Children Act

[Public Law 114–184]

[This law has not been amended]

【Currency: This publication is a compilation of the text of Public Law 114-184. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>】

【Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).】

AN ACT To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

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

SECTION 1. [26 U.S.C. 1 note] SHORT TITLE.

This Act may be cited as the “Recovering Missing Children Act”.

SEC. 2. DISCLOSURE OF CERTAIN RETURN INFORMATION RELATING TO MISSING OR EXPLOITED CHILDREN INVESTIGATIONS.

(a) [26 U.S.C. 6103] IN GENERAL.—Section 6103(i)(1) of the Internal Revenue Code of 1986 is amended—

(1) by inserting “or pertaining to the case of a missing or exploited child,” after “may be a party,” in subparagraph (A)(i);

(2) by inserting “or to such a case of a missing or exploited child,” after “may be a party,” in subparagraph (A)(iii); and

(3) by inserting “(or any criminal investigation or proceeding, in the case of a matter relating to a missing or exploited child)” after “concerning such act” in subparagraph (B)(iii).

(b) DISCLOSURE TO STATE AND LOCAL LAW ENFORCEMENT AGENCIES.—

(1) IN GENERAL.—Section 6103(i)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(C) DISCLOSURE TO STATE AND LOCAL LAW ENFORCEMENT AGENCIES IN THE CASE OF MATTERS PERTAINING TO A MISSING OR EXPLOITED CHILD.—

“(i) IN GENERAL.—In the case of an investigation pertaining to a missing or exploited child, the head of any Federal agency, or his designee, may disclose any

return or return information obtained under subparagraph (A) to officers and employees of any State or local law enforcement agency, but only if—

“(I) such State or local law enforcement agency is part of a team with the Federal agency in such investigation, and

“(II) such information is disclosed only to such officers and employees who are personally and directly engaged in such investigation.

“(ii) LIMITATION ON USE OF INFORMATION.—Information disclosed under this subparagraph shall be solely for the use of such officers and employees in locating the missing child, in a grand jury proceeding, or in any preparation for, or investigation which may result in, a judicial or administrative proceeding.

“(iii) MISSING CHILD.—For purposes of this subparagraph, the term ‘missing child’ shall have the meaning given such term by section 403 of the Missing Children’s Assistance Act (42 U.S.C. 5772).

“(iv) EXPLOITED CHILD.—For purposes of this subparagraph, the term ‘exploited child’ means a minor with respect to whom there is reason to believe that a specified offense against a minor (as defined by section 111(7) of the Sex Offender Registration and Notification Act (42 U.S.C. 16911(7))) has or is occurring.”.

(2) CONFORMING AMENDMENTS.—

(A) **[26 U.S.C. 6103]** Section 6103(a)(2) of such Code is amended by striking “subsection (i)(7)(A)” and inserting “subsection (i)(1)(C) or (7)(A)”.

(B) Section 6103(p)(4) of such Code is amended by striking “(i)(3)(B)(i)” in the matter preceding subparagraph (A) and inserting “(i)(1)(C), (3)(B)(i),”.

(C) Section 7213(a)(2) of such Code is amended by striking “(i)(3)(B)(i)” and inserting “(i)(1)(C), (3)(B)(i),”.

(c) **[26 U.S.C. 6103 note]** EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures made after the date of the enactment of this Act.