

Protecting Access to the Courts for Taxpayers Act

[Public Law 115–332]

[This law has not been amended]

【Currency: This publication is a compilation of the text of Public Law 115–332. 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 title 28, United States Code, to permit other courts to transfer certain cases to United States Tax Court.

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

SECTION 1. [28 U.S.C. 1 note] SHORT TITLE.

This Act may be cited as the “Protecting Access to the Courts for Taxpayers Act”.

SEC. 2. TRANSFER OF CERTAIN CASES.

Section 1631 of title 28, United States Code, is amended by inserting “(or, for cases within the jurisdiction of the United States Tax Court, to that court)” after “any other such court”.