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Public Law 119–139
119th Congress

An Act

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.

Nov. 10, 2026
[H.R. 997]

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

National Taxpayer Advocate Enhancement Act of 2025.
26 USC 1 note.

SECTION 1. SHORT TITLE.

This Act may be cited as the "National Taxpayer Advocate Enhancement Act of 2025".

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

26 USC 7803.

(a) IN GENERAL.—Section 7803(c)(2)(D)(i) of the Internal Revenue Code of 1986 is amended by striking "and" at the end of subclause (I), by redesignating subclause (II) as subclause (III), and by inserting after subclause (I) the following new subclause:

> "(II) appoint counsel in the Office of the Taxpayer Advocate to report directly to the National Taxpayer Advocate, or delegate thereof; and".

(b) CONFORMING AMENDMENT.—Section 7803(c)(2)(D)(i)(III) of such Code, as redesignated by subsection (a), is amended by striking "any employee of any local office of a taxpayer advocate described in subclause (I)" and inserting "any employee of the Office of the Taxpayer Advocate".

26 USC 7803 note.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of section 1102

of the Internal Revenue Service Restructuring and Reform Act of 1998.

Approved November 10, 2026.

LEGISLATIVE HISTORY—H.R. 997:

HOUSE REPORTS: No. 119–46 (Comm. on Ways and Means).
CONGRESSIONAL RECORD:
Vol. 171 (2025): Mar. 31, considered and passed House.
Vol. 172 (2026): Sept. 28, considered and passed Senate.

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