Public Law 97-437
97th Congress

An Act

To amend title 5, United States Code, to allow student interns of the Internal Revenue Service to have access to certain information required by such students in the performance of their official duties.

Jan. 8, 1983
[H.R. 6519]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3111(c) of title 5, United States Code, is amended—

IRS student interns, information accessibility.

(1) by striking out "(c) Any" and inserting in lieu thereof "(c)(1) Except as provided in paragraph (2), any"; and

(2) by adding at the end thereof the following new paragraph:

"(2) In addition to being considered a Federal employee for the purposes specified in paragraph (1), any student who provides voluntary service as part of a program established under subsection (b) of this section in the Internal Revenue Service, Department of the Treasury, shall be considered an employee of the Department of the Treasury for purposes of—

"(A) section 552a of this title (relating to disclosure of records);

"(B) subsections (a)(1), (h)(1), (k)(6), and (l)(4) of section 6103 of title 26 (relating to confidentiality and disclosure of returns and return information);

"(C) sections 7213(a)(1) and 7431 of title 26 (relating to unauthorized disclosures of returns and return information by Federal employees and other persons); and

Ante, p. 645.

"(D) section 7423 of title 26 (relating to suits against employees of the United States);

except that returns and return information (as defined in section 6103(b) of title 26) shall be made available to students under such program only to the extent that the Secretary of the Treasury or his designee determines that the duties assigned to such students so require.".

Approved January 8, 1983.

LEGISLATIVE HISTORY—H.R. 6519:

CONGRESSIONAL RECORD, Vol. 128 (1982):
Dec. 13, considered and passed House.
Dec. 23, considered and passed Senate.

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