

105TH CONGRESS
1ST SESSION

H. R. 1224

To amend the Internal Revenue Code of 1986 to provide that the Commissioner of Internal Revenue shall be nominated from individuals recommended by a selection panel and to provide a 6-year term for such Commissioner.

IN THE HOUSE OF REPRESENTATIVES

MARCH 21, 1997

Mr. WOLF introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that the Commissioner of Internal Revenue shall be nominated from individuals recommended by a selection panel and to provide a 6-year term for such Commissioner.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SELECTION PANEL TO RECOMMEND INDIVID-**
4 **UALS FOR COMMISSIONER OF INTERNAL**
5 **REVENUE.**

6 (a) PRESIDENT TO NOMINATE NEW COMMISSIONER
7 FROM INDIVIDUALS RECOMMENDED BY SELECTION COM-
8 MISSION.—Subsection (a) of section 7802 of the Internal

1 Revenue Code of 1986 (relating to Commissioner of Inter-
2 nal Revenue; Assistant Commissioners; Taxpayer Advo-
3 cate) is amended by inserting “from individuals rec-
4 ommended by the Selection Commission under subsection
5 (e)” after “appointed by the President”.

6 (b) SELECTION COMMISSION.—Section 7802 of such
7 Code is amended by adding at the end the following new
8 subsection:

9 “(e) SELECTION OF COMMISSIONER OF INTERNAL
10 REVENUE.—

11 “(1) IN GENERAL.—When a vacancy occurs (or
12 is expected to occur within 150 days) in the office
13 of Commissioner of Revenue, a Selection Commis-
14 sion is established to recommend individuals to the
15 President for appointment to the vacant office.

16 “(2) SELECTION COMMISSION.—The Selection
17 Commission shall be composed of 5 individuals (from
18 among individuals having contacts with the Internal
19 Revenue Service in a professional capacity) ap-
20 pointed by the following organizations as follows:

21 “(A) A representative from the American
22 Institute of Certified Public Accountants who is
23 a certified public accountant.

1 “(B) A representative from the American
2 Bar Association who is a member of the Tax
3 Division.

4 “(C) A scientist from the National Acad-
5 emy of Scientists.

6 “(D) An engineer from the Institute for
7 Electronic and Electrical Engineers.

8 “(E) An economist from the American Ec-
9 onomics Association.

10 A vacancy in the Selection Commission shall be filled
11 not later than 14 days after the date of the creation
12 of the vacancy in the manner in which the original
13 appointment was made.

14 “(3) MINIMUM NUMBER OF RECOMMENDED IN-
15 DIVIDUALS.—A Selection Commission shall rec-
16 ommend at least 3 individuals. The President may
17 request the Selection Commission to recommend ad-
18 ditional individuals.

19 “(4) DEADLINE FOR RECOMMENDATIONS.—Ex-
20 cept for additional recommendations requested by
21 the President under paragraph (3), the Selection
22 Commission shall make its recommendations for
23 Commissioner of Internal Revenue not later than 60
24 days after the date such Commission is established.

25 “(5) ADMINISTRATIVE PROVISIONS.—

1 “(A) CHAIRPERSON.—The Chairperson of
2 the Selection Commission shall be elected by
3 the members. If not so elected within the 10-
4 day period beginning on the date the Selection
5 Commission first meets, the Chairperson shall
6 be appointed by the President.

7 “(B) RATES OF PAY.—Members of the Se-
8 lection Commission shall be paid at a rate equal
9 to the daily equivalent of the minimum annual
10 rate of basic pay payable for level IV of the Ex-
11 ecutive Schedule (level III in the case of the
12 Chairman of the Selection Commission) for
13 each day (including travel time) during which
14 they are engaged in the actual performance of
15 duties vested in the Selection Commission.

16 “(C) TRAVEL EXPENSES.—Each member
17 of the Selection Commission shall receive travel
18 expenses, including per diem in lieu of subsist-
19 ence, in accordance with sections 5702 and
20 5703 of title 5, United States Code.

21 “(D) STAFF.—The Selection Commission
22 shall appoint a Director who shall be paid at
23 the rate of basic pay payable for level IV of the
24 Executive Schedule. With the approval of the
25 Selection Commission, the Director may ap-

1 point and fix the pay of not more than 2 addi-
2 tional employees who shall be paid at a rate not
3 to exceed the rate of basic pay payable for level
4 IV of the Executive Schedule.

5 “(E) APPLICABILITY OF CERTAIN CIVIL
6 SERVICE LAWS.—The Director and staff of the
7 Selection Commission may be appointed without
8 regard to the provisions of title 5, United
9 States Code, governing appointments in the
10 competitive service, and may be paid without
11 regard to the provisions of chapter 51 and sub-
12 chapter III of chapter 53 of that title relating
13 to classification and General Schedule pay
14 rates.

15 “(F) MEETINGS.—The meetings of the Se-
16 lection Commission shall be in executive session.

17 “(G) MAILS.—The Selection Commission
18 may use the United States mails in the same
19 manner and under the same conditions as other
20 Federal agencies.

21 “(6) TERMINATION.—The Selection Commis-
22 sion shall terminate at the close of the 7th day after
23 the date on which an individual recommended by the
24 Commission is sworn in as Commissioner of Internal
25 Revenue.”

1 (c) TERM OF COMMISSIONER OF INTERNAL REVE-
2 NUE.—Subsection (a) of section 7802 of such Code is
3 amended by adding at the end the following new sentence:
4 “The term of the Commissioner of Internal Revenue is
5 6 years.”

6 (d) EFFECTIVE DATE.—The amendments made by
7 this section shall take effect on the date of the enactment
8 of this Act but the amendment made by subsection (c)
9 shall not apply to the individual holding the office of Com-
10 missioner of Internal Revenue on such date.

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