

105TH CONGRESS  
1ST SESSION

# S. 523

To amend the Internal Revenue Code of 1986 to prevent the unauthorized inspection of tax returns or tax return information.

---

IN THE SENATE OF THE UNITED STATES

APRIL 8, 1997

Mr. GLENN introduced the following bill; which was read twice and referred to the Committee on Finance

---

## A BILL

To amend the Internal Revenue Code of 1986 to prevent the unauthorized inspection of tax returns or tax return information.

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. SHORT TITLE.**

4       This Act may be cited as the “Taxpayer Privacy Pro-  
5       tection Act”.

6       **SEC. 2. PENALTY FOR UNAUTHORIZED INSPECTION OF TAX**  
7       **RETURNS OR TAX RETURN INFORMATION.**

8       (a) IN GENERAL.—Part I of subchapter A of chapter  
9       75 of the Internal Revenue Code of 1986 (relating to

1 crimes, other offenses, and forfeitures) is amended by add-  
 2 ing after section 7213 the following new section:

3 **“SEC. 7213A. UNAUTHORIZED INSPECTION OF RETURNS OR**  
 4 **RETURN INFORMATION.**

5 “(a) PROHIBITION.—It shall be unlawful for—

6 “(1) any officer or employee of the United  
 7 States or any former such officer or employee,

8 “(2) any person described in section 6103(n),  
 9 an officer or employee of any such person, or any  
 10 former such officer or employee, or

11 “(3) any person described in subsection (d),  
 12 (i)(3)(B)(i), (l) (6), (7), (8), (9), (10), (12), or (15)  
 13 or (m) (2), (4), (6), or (7) of section 6103,

14 willfully to inspect (as defined in section 6103(b)(7)), ex-  
 15 cept as authorized by this title, any return or return infor-  
 16 mation (as defined in section 6103(b)).

17 “(b) PENALTY.—

18 “(1) IN GENERAL.—Any violation of subsection  
 19 (a) shall be a misdemeanor punishable upon convic-  
 20 tion by a fine in any amount not exceeding \$1,000,  
 21 or imprisonment of not more than 1 year, or both,  
 22 together with the costs of prosecution.

23 “(2) FEDERAL OFFICERS OR EMPLOYEES.—An  
 24 officer or employee of the United States who is con-  
 25 victed of any violation of subsection (a) shall, in ad-

1       dition to any other punishment, be dismissed from  
2       office or discharged from employment.”

3       (b) CONFORMING AMENDMENT.—The table of sec-  
4       tions for part I of subchapter A of chapter 75 of the Inter-  
5       nal Revenue Code of 1986 is amended by inserting after  
6       the item relating to section 7213 the following new item:

“7213A. Unauthorized inspection of returns or return information.”.

7       (c) EFFECTIVE DATE.—The amendments made by  
8       this section shall apply to violations occurring on and after  
9       the date of the enactment of this Act.

○