

106TH CONGRESS
1ST SESSION

S. 1328

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax information by the Secretary of the Treasury to facilitate combined Federal and State employment tax reporting, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JULY 1, 1999

Mr. KERRY (for himself, Mr. GRASSLEY, Mr. BAUCUS, Mr. HARKIN, Mr. CLELAND, and Mr. BURNS) 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 permit the disclosure of certain tax information by the Secretary of the Treasury to facilitate combined Federal and State employment tax reporting, and for other purposes.

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 “Single Point Tax Fil-
5 ing Act of 1999”.

1 **SEC. 2. DISCLOSURE OF TAX INFORMATION TO FACILITATE**
2 **COMBINED EMPLOYMENT TAX REPORTING.**

3 Section 6103(d)(5) of the Internal Revenue Code of
4 1986 is amended to read as follows:

5 “(5) DISCLOSURE FOR COMBINED EMPLOY-
6 MENT TAX REPORTING.—The Secretary may disclose
7 taxpayer identity information and signatures to any
8 agency, body, or commission of any State for the
9 purpose of carrying out with such agency, body, or
10 commission a combined Federal and State employ-
11 ment tax reporting program approved by the Sec-
12 retary. Subsections (a)(2) and (p)(4) and sections
13 7213 and 7213A shall not apply with respect to dis-
14 closures or inspections made pursuant to this para-
15 graph.”

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