

106TH CONGRESS
1ST SESSION

S. 1557

To amend the Internal Revenue Code of 1986 to codify the authority of the Secretary of the Treasury to issue regulations covering the practices of enrolled agents.

IN THE SENATE OF THE UNITED STATES

AUGUST 5, 1999

Mr. KERREY (for himself and Mr. GRASSLEY) 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 codify the authority of the Secretary of the Treasury to issue regulations covering the practices of enrolled agents.

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. ENROLLED AGENTS.**

4 (a) IN GENERAL.—Chapter 77 (relating to miscella-
5 neous provisions) is amended by adding at the end the
6 following new section:

7 **“SEC. 7527. ENROLLED AGENTS.**

8 “(a) IN GENERAL.—The Secretary may prescribe
9 such regulations as may be necessary to regulate the con-

1 duct of enrolled agents in regards to their practice before
2 the Internal Revenue Service.

3 “(b) USE OF CREDENTIALS.—

4 “(1) Any enrolled agents properly licensed to
5 practice as required under rules promulgated under
6 section (a) herein shall be allowed to use the creden-
7 tials or designation as ‘enrolled agent’; ‘EA’; or
8 ‘E.A.’

9 “(2) No state, municipality or locality can inter-
10 fere with the right of enrolled agents to use their
11 credentials as described in section (b)(1).

12 “(c) PRIOR REGULATIONS.—Nothing in this section
13 shall have any effect on 31 CFR section 10.0 et seq. or
14 any other federal regulation previously issued.”

15 (b) EFFECTIVE DATE.—The amendments made by
16 this section shall be effective on the date of enactment.

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