

106TH CONGRESS  
1ST SESSION

# S. 898

To amend the Internal Revenue Code of 1986 to provide taxpayers with greater notice of any unlawful inspection or disclosure of their return or return information.

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## IN THE SENATE OF THE UNITED STATES

APRIL 28, 1999

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

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## A BILL

To amend the Internal Revenue Code of 1986 to provide taxpayers with greater notice of any unlawful inspection or disclosure of their return or 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 Improvement Act of 1999”.

6       **SEC. 2. EARLIER NOTIFICATION TO TAXPAYERS OF UNLAW-**  
7       **FUL INSPECTION AND DISCLOSURE.**

8       (a) IN GENERAL.—Section 7431(e) of the Internal  
9       Revenue Code of 1986 (relating to notification of unlawful

1 inspection and disclosure) is amended by striking “is  
2 criminally charged by indictment or information with” and  
3 inserting “is referred by the Secretary to the Attorney  
4 General for criminal investigation involving”.

5 (b) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to inspections and disclosures oc-  
7 ccurring on and after the date of the enactment of this  
8 Act.

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