

107TH CONGRESS  
1ST SESSION

# S. 725

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 before the Internal Revenue Service.

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## IN THE SENATE OF THE UNITED STATES

APRIL 6, 2001

Mr. GRASSLEY 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 codify the authority of the Secretary of the Treasury to issue regulations covering the practices of enrolled agents before the Internal Revenue Service.

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:

1 **“SEC. 7527. ENROLLED AGENTS.**

2       “(a) IN GENERAL.—The Secretary may prescribe  
3 such regulations as may be necessary to regulate the con-  
4 duct of enrolled agents in regards to their practice before  
5 the Internal Revenue Service.

6       “(b) USE OF CREDENTIALS.—Any enrolled agents  
7 properly licensed to practice as required under rules pro-  
8 mulgated under section (a) herein shall be allowed to use  
9 the credentials or designation as ‘enrolled agent’, ‘EA’, or  
10 ‘E.A.’.”

11       (b) CLERICAL AMENDMENT.—The table of sections  
12 for chapter 77 of such Code is amended by adding at the  
13 end the following new item:

“Sec. 7525. Enrolled agents.”

14       (c) PRIOR REGULATIONS.—Nothing in the amend-  
15 ments made by this section shall be construed to have any  
16 effect on part 10 of title 31, Code of Federal Regulations,  
17 or any other Federal rule or regulation issued before the  
18 date of the enactment of this Act.

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