

108TH CONGRESS
1ST SESSION

H. R. 2774

To amend the Internal Revenue Code of 1986 to provide for the disclosure to State and local law enforcement agencies of the identity of individuals claiming tax benefits improperly using Social Security numbers of other individuals.

IN THE HOUSE OF REPRESENTATIVES

JULY 17, 2003

Ms. HOOLEY of Oregon introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for the disclosure to State and local law enforcement agencies of the identity of individuals claiming tax benefits improperly using Social Security numbers of other individuals.

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 “ID Theft Loophole
5 Closure Act”.

1 **SEC. 2. DISCLOSURE TO STATE AND LOCAL LAW ENFORCE-**
2 **MENT AGENCIES OF IDENTITY OF INDIVID-**
3 **UALS CLAIMING TAX BENEFIT USING IM-**
4 **PROPER SOCIAL SECURITY NUMBERS.**

5 (a) IN GENERAL.—Subsection (m) of section 6103 of
6 the Internal Revenue Code of 1986 (relating to disclosure
7 of taxpayer identity information) is amended by adding
8 at the end the following new paragraph:

9 “(8) INDIVIDUALS CLAIMING TAX BENEFIT
10 USING IMPROPER SOCIAL SECURITY NUMBERS.—If
11 any State or local law enforcement agency has rea-
12 sonable cause to believe, based upon information be-
13 lieved to be reliable, that an individual may have vio-
14 lated a law of such State by claiming a tax benefit
15 on any income tax return under this title using a
16 TIN of any person who is not such individual, such
17 individual’s spouse, or a dependent (as defined in
18 section 152) of such individual, the Secretary may
19 (upon written request from the head of such agency)
20 disclose the name, TIN, and mailing address of such
21 individual to officers and employees of such agency
22 exclusively for use in locating such individual.”

23 (b) EFFECTIVE DATE.—The amendment made by
24 this section shall take effect on the date of the enactment
25 of this Act.