

109TH CONGRESS
1ST SESSION

H. R. 4549

To amend the Internal Revenue Code of 1986 to provide for the disclosure of certain prisoner return information to prison officials.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 15, 2005

Mr. RAMSTAD (for himself, Mr. LEWIS of Georgia, Mr. KELLER, Mr. DAVIS of Florida, Mr. FEENEY, Mr. HAYWORTH, and Mr. BEAUPREZ) 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 of certain prisoner return information to prison officials.

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 “Prison Inmate Tax
5 Fraud Reduction Act”.

6 **SEC. 2. DISCLOSURE OF PRISONER RETURN INFORMATION**
7 **TO PRISON OFFICIALS.**

8 (a) IN GENERAL.—Subsection (k) of section 6103 of
9 the Internal Revenue Code of 1986 (relating to disclosure

1 of certain return and return information for tax adminis-
2 tration purposes) is amended by adding at the end the
3 following new paragraph:

4 “(10) DISCLOSURE OF CERTAIN RETURN IN-
5 FORMATION OF PRISONERS TO PRISON OFFICIALS.—

6 “(A) IN GENERAL.—The Secretary may
7 disclose in writing to the head of the Federal
8 Bureau of Prisons or the head of any State
9 agency charged with responsibility for adminis-
10 tration of prisons—

11 “(i) the taxpayer identity information
12 with respect to any individual identified by
13 such Bureau or agency as an individual
14 imprisoned by such Bureau or agency, and

15 “(ii) whether such individual has
16 claimed or received (or has facilitated the
17 claiming or receipt of) a Federal tax re-
18 fund on the basis of a return which the
19 Secretary has determined may be false or
20 fraudulent (on the basis of such standards
21 as the Secretary may prescribe).

22 The head of such Bureau or State agency may
23 disclose such information to officers, employees,
24 and contractors of the Bureau or the State, as

1 the case may be, for the purposes described in
2 subparagraph (B).

3 “(B) RESTRICTION ON USE OF DISCLOSED
4 INFORMATION.—Return information received
5 under this paragraph shall be used only for
6 purposes of and to the extent necessary in tak-
7 ing administrative action to prevent the filing of
8 false and fraudulent returns, including adminis-
9 trative actions to address possible violations of
10 administrative rules and regulations of the pris-
11 on facility.

12 “(C) TERMINATION.—No disclosure may
13 be made under this paragraph after the 5-year
14 period beginning on the date of the enactment
15 of this paragraph.”.

16 (b) RESTRICTIONS ON FURTHER DISCLOSURE.—

17 (1) IN GENERAL.—Paragraph (3) of section
18 6103(a) of such Code is amended by inserting “sub-
19 section (k)(10),” after “subsection (e)(1)(D)(iii),”.

20 (2) PENALTIES.—Paragraph (2) of section
21 7213(a) of such Code is amended by inserting
22 “(k)(10),” after “(7)(A)(ii),”.

23 (c) EVALUATION BY TREASURY INSPECTOR GEN-
24 ERAL FOR TAX ADMINISTRATION.—Paragraph (3) of sec-
25 tion 7803(d) of such Code is amended by striking “and”

1 at the end of subparagraph (A), by striking the period
2 at the end of subparagraph (B) and inserting “; and”,
3 and by adding at the end the following new subparagraph:

4 “(C) not later than 3 years after the date
5 of the enactment of section 6103(k)(10), submit
6 a written report to Congress on the implemen-
7 tation of such section.”.

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