

110TH CONGRESS  
2D SESSION

# H. R. 5586

To amend the Internal Revenue Code of 1986 to expand the availability  
of the Internal Revenue Service’s Taxpayer Assistance Centers.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2008

Ms. EDDIE BERNICE JOHNSON of Texas introduced the following bill; which  
was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to expand  
the availability of the Internal Revenue Service’s Tax-  
payer Assistance Centers.

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 “Expanding Tax Assist-  
5       ance Act of 2008”.

6       **SEC. 2. EXPANDED AVAILABILITY OF TAXPAYER ASSIST-**  
7       **ANCE CENTERS.**

8       (a) IN GENERAL.—Chapter 77 of the Internal Rev-  
9       enue Code of 1986 (relating to miscellaneous provisions)  
10      is amended by adding at the end the following new section:

1 **“SEC. 7529. TAXPAYER ASSISTANCE CENTERS.**

2       “(a) IN GENERAL.—The Secretary shall, subject to  
3 the availability of appropriated funds, take steps to ensure  
4 the expanded availability of Taxpayer Assistance Centers  
5 with the goal of providing at least 1 Taxpayer Assistance  
6 Center in each district represented by a Member of the  
7 House of Representatives.

8       “(b) USE OF VOLUNTEERS AND PRIVATE CONTRAC-  
9 TORS.—To carry out the expansion required by subsection  
10 (a), the Secretary may use the services of—

11               “(1) volunteers,

12               “(2) organizations described in section 501(c)  
13 and exempt from tax under section 501(a), and

14               “(3) persons engaged in the trade or business  
15 of providing the type of assistance otherwise pro-  
16 vided by employees of the Internal Revenue Service  
17 at Taxpayer Assistance Centers.

18       “(c) FEES.—

19               “(1) IN GENERAL.—Not more than a nominal  
20 fee shall be charged for services provided at Tax-  
21 payer Assistance Centers.

22               “(2) FREE SERVICES FOR CERTAIN INDIVID-  
23 UALS.—No fee shall be charged for services provided  
24 at Taxpayer Assistance Centers for any individual  
25 whose income does not exceed 250 percent of the  
26 poverty level, as determined in accordance with cri-

1       teria established by the Director of the Office of  
2       Management and Budget.

3               “(3) EXCEPTION FOR ACTUAL COSTS.—Para-  
4       graphs (1) and (2) shall not apply to reimbursement  
5       of actual costs incurred.

6               “(d) GRANTS.—The Secretary may, subject to the  
7       availability of appropriated funds, make grants and enter  
8       into contracts to secure the assistance of persons described  
9       in paragraph (2) and (3) of subsection (b) at Taxpayer  
10      Assistance Centers.”.

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. 7529. Taxpayer assistance centers.”.

14              (c) MAINTENANCE OF EXISTING CENTERS.—Nothing  
15      in this Act shall be construed to permit the closure of any  
16      Taxpayer Assistance Center operating on the date of the  
17      enactment of this Act until each district represented by  
18      a Member of the House of Representatives that is served  
19      by such Center is served by a Taxpayer Assistance Center  
20      located in such district.

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