

111TH CONGRESS  
1ST SESSION

# H. R. 2343

To amend the Internal Revenue Code of 1986 to repeal the partial payment requirement on submissions of offers-in-compromise.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 12, 2009

Mr. LEWIS of Georgia (for himself and Mr. BOUSTANY) 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 repeal the partial payment requirement on submissions of offers-in-compromise.

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 “Tax Compromise Im-  
5       provement Act of 2009”.

6       **SEC. 2. REPEAL OF PARTIAL PAYMENT REQUIREMENT ON**  
7       **SUBMISSIONS OF OFFERS-IN-COMPROMISE.**

8       (a) IN GENERAL.—Section 7122 of the Internal Rev-  
9       enue Code of 1986 is amended by striking subsection (c)

1 and by redesignating subsections (d), (e), (f), and (g) as  
2 subsection (c), (d), (e), and (f), respectively.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Paragraph (3) of section 7122(d) of such  
5 Code is amended—

6 (A) by inserting “and” at the end of the  
7 subparagraph (A),

8 (B) by striking “, and” at the end of sub-  
9 paragraph (B) and inserting a period, and

10 (C) by striking subparagraph (C).

11 (2) Subsection (f) of section 6159 of such Code  
12 is amended by striking “section 7122(e)” and insert-  
13 ing “section 7122(d)”.

14 (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to offers submitted after the date  
16 of the enactment of this Act.

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