

111TH CONGRESS
2D SESSION

H. R. 6145

To require Members of Congress to disclose delinquent tax liability, require an ethics inquiry, and garnish the wages of a Member with Federal tax liability.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 16, 2010

Mr. CHAFFETZ introduced the following bill; which was referred to the Committee on House Administration, and in addition to the Committee on Rules, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To require Members of Congress to disclose delinquent tax liability, require an ethics inquiry, and garnish the wages of a Member with Federal tax liability.

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. AMENDMENT TO THE ETHICS IN GOVERNMENT**

4 **ACT OF 1978.**

5 (a) IN GENERAL.—Section 102(a) of the Ethics in
6 Government Act of 1978 (5 U.S.C. App.) is amended by
7 inserting at the end the following:

1 “(9)(A) For individuals described in section
2 101(f)(9), the amount of any delinquent tax liability
3 owed to the United States or any State or local gov-
4 ernment entity.

5 “(B) In this paragraph, the term ‘delinquent
6 tax liability’ means any tax liability that has been fi-
7 nally determined. The liability is finally determined
8 if it has been assessed. A liability is not finally de-
9 termined if there is a pending administrative or judi-
10 cial challenge. In the case of a judicial challenge to
11 the liability, the liability is not finally determined
12 until all judicial appeal rights have been ex-
13 hausted.”.

14 (b) INCLUSION IN REPORT.—Section 102(b)(1)(A) of
15 the Ethics in Government Act of 1978 (5 U.S.C. App.)
16 is amended by striking “paragraph (1)” and inserting
17 “paragraphs (1) and (9)”.

18 **SEC. 2. ETHICS INQUIRY.**

19 If a Member of Congress reports a delinquent tax li-
20 ability on their annual disclosure form required under sec-
21 tion 102(9) of the Ethics in Government Act of 1978, the
22 appropriate congressional ethics committee shall imme-
23 diately open an inquiry into the tax delinquency of that
24 Member for purposes of—

1 (1) determining the total delinquent tax liability
2 of the Member;

3 (2) determining the reason the Member has in-
4 curred a delinquent tax liability;

5 (3) determining whether the Member has a plan
6 to eliminate such delinquent tax liability; and

7 (4) determining whether such delinquent tax li-
8 ability has reflected poorly on Congress.

9 **SEC. 3. FEDERAL TAX LIABILITY.**

10 A Member of Congress who discloses a delinquent tax
11 liability under section 102(9) of the Ethics in Government
12 Act of 1978 shall, not later than 30 calendar days after
13 filing the form, arrange with the Secretary of the Senate
14 or the Clerk of the House of Representatives, as appro-
15 priate, and the Internal Revenue Service to have their sal-
16 ary reduced by an amount appropriate to pay the taxes
17 owed to the United States within a reasonable time period.

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