

Calendar No. 565

111TH CONGRESS
2^D SESSION**S. 3791**

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 SENATE OF THE UNITED STATES

SEPTEMBER 15, 2010

Mr. COBURN (for himself, Mr. BURR, Mr. ENSIGN, and Mr. THUNE)
introduced the following bill; which was read the first time

SEPTEMBER 16, 2010

Read the second time and placed on the calendar

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,*

1 **SECTION 1. AMENDMENT TO THE ETHICS IN GOVERNMENT**

2 **ACT OF 1978.**

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

6 “(9)(A) For individuals described in section
7 101(f)(9), the amount of any delinquent tax liability
8 owed to the United States or any State or local gov-
9 ernment entity.

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

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

23 **SEC. 2. ETHICS INQUIRY.**

24 If a Member of Congress reports a delinquent tax li-
25 ability on their annual disclosure form required under sec-
26 tion 102(9) of the Ethics in Government Act of 1978, the

1 appropriate congressional ethics committee shall imme-
2 diately open an inquiry into the tax delinquency of that
3 Member for purposes of—

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

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

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

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

12 **SEC. 3. FEDERAL TAX LIABILITY.**

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

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