

111TH CONGRESS
2D SESSION

S. 4056

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

IN THE SENATE OF THE UNITED STATES

DECEMBER 22, 2010

Mr. CASEY introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

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. DISCLOSURE OF CERTAIN RETURN INFORMA-**
4 **TION RELATING TO MISSING OR EXPLOITED**
5 **CHILDREN INVESTIGATIONS.**

6 (a) IN GENERAL.—Clause (i) of section
7 6103(i)(1)(A) of the Internal Revenue Code of 1986 is
8 amended by inserting “or pertaining to the case of a miss-
9 ing or exploited child,” after “may be a party,”.

1 (b) DISCLOSURE TO STATE AND LOCAL LAW EN-
 2 FORCEMENT AGENCIES.—Paragraph (1) of section
 3 6103(i) of the Internal Revenue Code of 1986 is amended
 4 by adding at the end the following new subparagraph:

5 “(C) DISCLOSURE TO STATE AND LOCAL
 6 LAW ENFORCEMENT AGENCIES IN THE CASE OF
 7 MATTERS PERTAINING TO A MISSING OR EX-
 8 PLOITED CHILD.—The head of any Federal
 9 agency may disclose any return or return infor-
 10 mation obtained under subparagraph (A) to of-
 11 ficers and employees of any State or local law
 12 enforcement agency but only if such State or
 13 local law enforcement agency is part of a team
 14 or task force with the Federal agency in the in-
 15 vestigation pertaining to a missing or exploited
 16 child and such information is disclosed only to
 17 such officers and employees who are personally
 18 and directly engaged in such investigation.”.

19 (c) CONFORMING AMENDMENTS.—

20 (1) Clause (iii) of section 6103(i)(1)(A) of the
 21 Internal Revenue Code of 1986 is amended by in-
 22 serting “or to such a case of a missing or exploited
 23 child,” after “may be a party,”.

24 (2) Clause (iii) of section 6103(i)(1)(B) of such
 25 Code is amended by inserting “(or any criminal in-

1 investigation or proceeding, in the case of a matter re-
2 lating to a missing or exploited child)” after “con-
3 cerning such act”.

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to disclosures made after the date
6 of the enactment of this Act.

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