

112TH CONGRESS
2D SESSION

S. 2195

To require Members and employees of Congress and other Federal employees who file under the Ethics in Government Act of 1978 to disclose delinquent tax liability.

IN THE SENATE OF THE UNITED STATES

MARCH 15, 2012

Mr. BROWN of Massachusetts introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

A BILL

To require Members and employees of Congress and other Federal employees who file under the Ethics in Government Act of 1978 to disclose delinquent 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. SHORT TITLE.**

4 This Act may be cited as the “Congressional and
5 Federal Employee Tax Accountability Act of 2012”.

1 **SEC. 2. AMENDMENT TO THE ETHICS IN GOVERNMENT ACT**
2 **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 adding at the end the following:

6 “(9)(A) The amount of any delinquent tax liability
7 owed to the United States or any State or local govern-
8 ment entity.

9 “(B) In this paragraph, the term ‘delinquent tax li-
10 ability’ means any tax liability which has been assessed
11 and with respect to which all judicial and administrative
12 remedies have been exhausted, or have lapsed.

13 “(C) Information provided pursuant to this para-
14 graph shall not be subject to public disclosure.”.

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

19 **SEC. 3. ETHICS INQUIRY.**

20 If an individual reports a delinquent tax liability on
21 the individual’s annual disclosure form required under sec-
22 tion 102(a)(9) of the Ethics in Government Act of 1978
23 (as added by section 2), the appropriate supervising ethics
24 office shall immediately open an inquiry into the tax delin-
25 quency of that individual for purposes of—

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

3 (2) determining the reason the individual has
4 incurred a delinquent tax liability;

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

7 (4) determining whether such delinquent tax li-
8 ability has reflected poorly on Congress or the em-
9 ploying agency.

10 **SEC. 4. FEDERAL TAX LIABILITY.**

11 An individual who discloses a delinquent tax liability
12 under section 102(a)(9) of the Ethics in Government Act
13 of 1978 (as added by section 2) shall, not later than 12
14 months after filing the form, arrange with the relevant
15 payroll office and the Internal Revenue Service to have
16 the individual's salary reduced by an amount appropriate
17 to pay the taxes owed to the United States within a rea-
18 sonable time period.

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