

112TH CONGRESS
2D SESSION

S. 2260

To allow taxpayers the opportunity to specify their choice of Federal budget priorities, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MARCH 29, 2012

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

A BILL

To allow taxpayers the opportunity to specify their choice of Federal budget priorities, and for other purposes.

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 “Accountability to
5 Choices of Taxpayers In Our Nation’s Budget Priorities”.

6 **SEC. 2. TAXPAYER’S CHOICE OF BUDGET PRIORITIES.**

7 (a) IN GENERAL.—The Secretary of the Treasury (or
8 the Secretary’s delegate) shall revise the 1040, 1040A,
9 and 1040EZ forms to contain a display of the latest esti-
10 mate of Federal expenditures in budget authority for the

- 1 fiscal year ending prior to the tax year of each such form,
 2 and showing the percentage of the Federal budget (deter-
 3 mined without regard to offsetting receipts) allocated to
 4 the following categories:

Categories	Budget Act function codes
Social Security and other retirement	650, 601, and 602
Medicare, Medicaid and other health	570 and 550
Education and job training	501, 502, 503, and 504
Social Services, income security including nutrition	603, 604, 605, and 609
Defense	50
Veterans	700
International Affairs	150
Infrastructure and economic development	400, 450, and 370
Energy	270
Environment	300
Science	250
Agriculture	350
Justice and general government	750 and 800
Net Interest on publicly held debt

5 (b) ADDITIONAL BACKGROUND INFORMATION IN-
 6 CLUDED IN INSTRUCTIONS.—In a prominent way, the in-
 7 structions for the 1040, 1040A, and 1040EZ forms shall
 8 display appropriate details of the Federal budget showing
 9 the rounded funding levels and explanations of each cat-
 10 egory of the Federal budget within each category included
 11 in the table under subsection (a). The definitions of these
 12 categories shall be defined by the budget function cat-
 13 egories included in such table.

14 (c) PLACE FOR INDICATING BUDGET PRIORITIES.—
 15 The 1040, 1040A, and 1040EZ forms shall be further re-
 16 vised to provide next to the Federal budget information

1 described in subsection (a) a place for the taxpayer to indi-
 2 cate with respect to each of the 13 categories included in
 3 the table under subsection (a) what the taxpayer believes
 4 should be that category's percentage share of the next
 5 Federal budget.

6 (d) ESTIMATE OF NET INTEREST ON PUBLICLY
 7 HELD DEBT.—The estimated net interest on publicly held
 8 debt included in the table under subsection (a) shall be
 9 filled in by the Internal Revenue Service with the esti-
 10 mated level for the following fiscal year.

11 (e) ROLE OF PAID TAX PREPARERS.—Paid tax re-
 12 turn preparers may not fill out a 1040, 1040A, or 1040EZ
 13 form without obtaining the taxpayer's Federal budget pri-
 14 orities. Paid tax return preparers shall not charge for fill-
 15 ing out the Federal budget priority portion of the form,
 16 if there is an added charge for doing so, without the con-
 17 sent of the taxpayer.

18 (f) COLLECTION AND REPORTING OF RESULTS.—
 19 The Secretary of the Treasury (or the Secretary's dele-
 20 gate) shall aggregate the results of the survey under sub-
 21 section (c) with appropriate demographic detail, including
 22 results by State. The Secretary of the Treasury (or the
 23 Secretary's delegate) shall provide information regarding
 24 such results to Congress not later than July 1 of each
 25 year.

1 (g) EFFECTIVE DATE.—This section shall take effect
2 with respect to forms to be filled out in the year following
3 the date of the enactment of this Act or in the second
4 year after such date if enactment occurs after July 1.

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