

113TH CONGRESS
2D SESSION

H. R. 2531

IN THE SENATE OF THE UNITED STATES

FEBRUARY 26, 2014

Received

FEBRUARY 27, 2014

Read twice and referred to the Committee on Finance

AN ACT

To prohibit the Internal Revenue Service from asking taxpayers questions regarding religious, political, or social beliefs.

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. SHORT TITLE.**

2 This Act may be cited as the “Protecting Taxpayers
3 from Intrusive IRS Requests Act”.

4 **SEC. 2. PROHIBITION ON QUESTIONS REGARDING RELI-**
5 **GIOUS, POLITICAL, OR SOCIAL BELIEFS.**

6 (a) IN GENERAL.—The Internal Revenue Service
7 shall not ask any taxpayer any question regarding reli-
8 gious, political, or social beliefs.

9 (b) SENSE OF CONGRESS REGARDING EXCEP-
10 TIONS.—It is the sense of Congress that—

11 (1) any exceptions to subsection (a) which are
12 provided by later enacted provisions of law should
13 identify the specific questions which are authorized,
14 the class of taxpayers to which such questions are
15 authorized to be asked, and the circumstances under
16 which such questions are authorized to be asked,
17 and

18 (2) if the Commissioner of the Internal Revenue
19 Service determines that asking any class of tax-
20 payers a question prohibited under subsection (a)
21 would aid in the efficient administration of the tax
22 laws, such Commissioner should submit a report to
23 Congress which—

24 (A) includes such question in the verbatim
25 form in which it is to be asked,

1 (B) describes the class of taxpayers to
2 whom the question is to be asked, and

3 (C) describes the circumstances that would
4 be required to exist before the question would
5 be asked.

Passed the House of Representatives February 25,
2014.

Attest:

KAREN L. HAAS,
Clerk.