

113TH CONGRESS
1ST SESSION

H. R. 2683

To amend the Internal Revenue Code of 1986 to impose recordkeeping requirements on the Internal Revenue Service to substantiate costs incurred in carrying out its responsibilities.

IN THE HOUSE OF REPRESENTATIVES

JULY 11, 2013

Mr. GRIFFIN of Arkansas (for himself, Mr. BRADY of Texas, Mr. TIBERI, Mr. REICHERT, Mr. ROSKAM, Mr. YOUNG of Indiana, and Mr. REED) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to impose recordkeeping requirements on the Internal Revenue Service to substantiate costs incurred in carrying out its responsibilities.

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 “IRS Equal Treatment
5 Act of 2013”.

1 **SEC. 2. IMPOSITION OF RECORDKEEPING REQUIREMENTS**
2 **ON THE INTERNAL REVENUE SERVICE TO**
3 **SUBSTANTIATE COSTS INCURRED IN CAR-**
4 **RYING OUT ITS RESPONSIBILITIES.**

5 (a) IN GENERAL.—Section 7804 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following:

8 “(d) SUBSTANTIATION REQUIRED.—

9 “(1) IN GENERAL.—With respect to incurring
10 any expense in the course of carrying out official du-
11 ties and responsibilities, each officer and employee of
12 the Internal Revenue Service shall substantiate by
13 adequate records or by sufficient evidence corrobo-
14 rating the officer’s or employee’s own statement—

15 “(A) the amount of such expense or other
16 item,

17 “(B) the time and place of any travel, en-
18 tertainment, amusement, recreation, or use of
19 any facility or property,

20 “(C) the business purpose of such expense
21 or other item, and

22 “(D) the business relationship to the Inter-
23 nal Revenue Service of persons entertained or
24 using the facility or property.

25 “(2) JOINT AND SEVERAL LIABILITY FOR FAIL-
26 URE TO MEET RECORDKEEPING REQUIREMENT.—

1 “(A) IN GENERAL.—Any officer or em-
2 ployee of the United States who fails to meet
3 the requirements of section 7804(d), and any
4 officer or employee of the United States who
5 authorized the program, project, or activity in
6 which an officer or employee fails to meet the
7 requirements of section 7804(d), shall be jointly
8 and severally liable for all expenses with respect
9 to which such requirements were not met.

10 “(B) BURDEN OF PROOF.—If the officer
11 and employee of the Internal Revenue Service
12 provides credible evidence with respect to any
13 factual issue relevant to ascertaining the liabil-
14 ity of the officer or employee for any failure de-
15 scribed in paragraph (1), the Secretary shall
16 have the burden of proof with respect to such
17 issue.

18 “(3) REGULATIONS.—The Secretary may by
19 regulations provide that some or all of the require-
20 ments of the preceding sentence shall not apply in
21 the case of an expense which does not exceed an
22 amount prescribed pursuant to such regulations.
23 Such regulations shall be substantially similar to the
24 regulations under section 274(d).

1 “(4) QUALIFIED NONPERSONAL USE OF VEHI-
2 CLE.—This subsection shall not apply to any quali-
3 fied nonpersonal use vehicle (as defined in section
4 274(i)).”.

5 (b) ANNUAL AUDIT OF RECORDS.—Subsection (d) of
6 section 7803 of such Code is amended by striking “and”
7 at the end of subparagraph (F), by striking the period
8 at the end of subparagraph (G) and inserting “; and”,
9 and inserting after subparagraph (G) the following:

10 “(H) a review of the expense substan-
11 tiation records required by section 7804(d).”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply with respect to expenses incurred
14 and items procured after 90 days after the date of the
15 enactment of this Act.

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