

113TH CONGRESS
1ST SESSION

H. R. 3039

To amend the Internal Revenue Code of 1986 to require that the Secretary of the Treasury provide a Tax Receipt to each taxpayer who files a Federal income tax return.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 2, 2013

Mr. McDERMOTT (for himself, Mr. MORAN, and Mr. BLUMENAUER) 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 require that the Secretary of the Treasury provide a Tax Receipt to each taxpayer who files a Federal income tax return.

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 “Taxpayer Receipt Act
5 of 2013”.

6 **SEC. 2. PROVISION OF TAXPAYER RECEIPT.**

7 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
8 enue Code of 1986 (relating to miscellaneous provisions)
9 is amended by adding at the end the following new section:

1 **“SEC. 7529. TAXPAYER RECEIPT.**

2 “(a) IN GENERAL.—Not later than the end of the
3 first fiscal quarter of the first fiscal year which begins
4 after the 1-year period beginning on the date of the enact-
5 ment of this section, and annually thereafter, the Sec-
6 retary shall provide via United States mail a Tax Receipt
7 to each taxpayer (other than a trust, estate, partnership,
8 or corporation) who made a return with respect to income
9 taxes under chapter 1 for the preceding taxable year and
10 for whom a current mailing address can be determined
11 through such methods as the Secretary determines to be
12 appropriate.

13 “(b) TAX RECEIPT.—For purposes of this section,
14 each Tax Receipt shall—

15 “(1) state the amount of taxes paid by the filer
16 (even if \$0), the filer’s filing status, earned income,
17 and taxable income, the filer’s tax bracket expressed
18 as a percentage, the average amount of tax paid by
19 taxpayers in the filer’s tax bracket, and a summary
20 of current tax brackets,

21 “(2) contain a table listing—

22 “(A) each of the spending categories de-
23 scribed in subsection (c),

24 “(B) with respect to each spending cat-
25 egory described in subsection (c)—

1 “(i) the total Federal outlays for the
2 fiscal year ending in the preceding taxable
3 year, the dollar amount of each such cat-
4 egory, and each such category’s percentage
5 of the total Federal outlays,

6 “(ii) the ratio (expressed as a percent-
7 age) which bears the same percentage of
8 the taxpayer’s income tax liability for the
9 preceding taxable year to such category as
10 the ratio that such category bears to the
11 total of the spending categories described
12 in subsection (c) for the fiscal year ending
13 in the preceding taxable year,

14 “(iii) the proportional amount (ex-
15 pressed in dollars) of the taxpayer’s income
16 tax liability spent on that category, and

17 “(iv) the percentage change the re-
18 sults under clauses (ii) and (iii) are from
19 the preceding year (expressed in positives
20 and negatives),

21 “(3) contain a table listing—

22 “(A) the 10 most costly tax expenditures
23 (determined for the fiscal year ending in the
24 preceding taxable year),

1 “(B) the cost (expressed in dollars) of each
2 such tax expenditure, and

3 “(C) a clear and brief description of each
4 such tax expenditure that best enables the re-
5 cipient to understand the tax expenditure’s pur-
6 pose and function,

7 “(4) include any additional information or sum-
8 maries that will help the recipient best understand
9 how their individual taxes are spent, providing con-
10 text for the current government tax structure, and
11 the budgetary situation of the United States,

12 “(5) contain the annual budget review described
13 in subsection (e), and

14 “(6) be not more than 4 pages in length.

15 “(c) SPENDING CATEGORY.—

16 “(1) IN GENERAL.—A spending category re-
17 ferred to in this subsection is one of the following:

18 “(A) Administration of Justice.

19 “(B) Agriculture.

20 “(C) Allowances.

21 “(D) Commerce and Housing Credit.

22 “(E) Community and Regional Develop-
23 ment.

24 “(F) Education, Training, Employment,
25 and Social Services.

1 “(G) Energy.

2 “(H) General Government.

3 “(I) General Science, Space, and Tech-
4 nology.

5 “(J) Health.

6 “(K) Income Security.

7 “(L) International Affairs.

8 “(M) Medicare.

9 “(N) National Defense.

10 “(O) Natural Resources and Environment.

11 “(P) Net Interest.

12 “(Q) Social Security.

13 “(R) Transportation.

14 “(S) Undistributed Offsetting Receipts.

15 “(T) Veterans Benefits and Services.

16 “(2) RULES RELATING TO APPROPRIATE
17 SPENDING CATEGORIES.—For purposes of para-
18 graph (1)—

19 “(A) the spending categories for the table
20 described in subsection (b)(2) shall be listed in
21 order of cost, with the greatest expense stated
22 first, and

23 “(B) each spending category shall have a
24 one sentence, general description of the pro-

1 grams, projects, and activities comprising that
2 spending category.

3 “(d) TAX EXPENDITURES.—For purposes of this sec-
4 tion, the term ‘tax expenditure’ shall have the meaning
5 given such term by section 3(3) of the Congressional
6 Budget and Impoundment Control Act of 1974 (2 U.S.C.
7 621).

8 “(e) ANNUAL BUDGET REVIEW.—The annual budget
9 review described in this subsection with respect to a fiscal
10 year shall use the budget projections prepared by the Con-
11 gressional Budget Office and shall include—

12 “(1) an estimate of total Federal receipts, out-
13 lays, deficit, and debt for the current fiscal year,

14 “(2) actual Federal receipts, outlays, deficit,
15 and debt for the preceding 5 fiscal years,

16 “(3) projections of Federal receipts, outlays,
17 deficit, and debt for the succeeding 10 fiscal years,

18 “(4) level of Federal debt in total amount and
19 as a percentage of gross domestic product for the
20 fiscal year, the 10 preceding fiscal years, and the 10
21 succeeding fiscal years, and

22 “(5) additional information to help the recipient
23 understand the Federal budget and government
24 spending, including government spending on manda-

1 tory, defense discretionary, nondefense discretionary,
2 and interest categories.

3 “(f) RULE RELATING TO NONRESIDENT ALIENS.—
4 Subsection (a) shall not apply to an individual who is a
5 nonresident alien (within the meaning of section
6 7701(b)(1)(B)).”.

7 (b) CLERICAL AMENDMENT.—The table of sections
8 for chapter 77 of such Code is amended by adding at the
9 end the following new item:

“Sec. 7529. Taxpayer receipt.”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to returns for taxable years begin-
12 ning after the date of the enactment of this Act.

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