

113TH CONGRESS
2D SESSION

H. R. 5236

To amend title 18, United States Code, to add certain tax-related crimes to the definition of aggravated identity theft, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2014

Mr. MARCHANT introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To amend title 18, United States Code, to add certain tax-related crimes to the definition of aggravated identity theft, 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 “Taxpayer Identity
5 Theft Prevention and Enforcement Act of 2014”.

6 **SEC. 2. TAX-RELATED CRIMES.**

7 Section 1028A(c) of title 18, United States Code, is
8 amended—

9 (1) by striking “or” at the end of paragraph
10 (10);

1 (2) by striking the period in paragraph (11)
2 and adding a semicolon; and

3 (3) by adding at the end the following:

4 “(12) any provision of subchapter A of chapter
5 75 of the Internal Revenue Code of 1986 (relating
6 to crimes under the Internal Revenue Code); or

7 “(13) any of the following when committed in
8 connection with the filing of a return of tax under
9 subtitle A of the Internal Revenue Code of 1986:

10 “(A) Section 286 (relating to conspiracy to
11 defraud the Government with respect to
12 claims).

13 “(B) Section 287 (relating to false, ficti-
14 tious or fraudulent claims).

15 “(C) Section 371 (relating to conspiracy to
16 commit any offense against the United States,
17 or to defraud the United States).”.

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