

113TH CONGRESS
2D SESSION

H. R. 5420

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 17 (legislative day, SEPTEMBER 16), 2014

Received; read twice and referred to the Committee on Finance

AN ACT

To amend the Internal Revenue Code of 1986 to permit the release of information regarding the status of certain investigations.

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. RELEASE OF INFORMATION REGARDING THE**
2 **STATUS OF CERTAIN INVESTIGATIONS.**

3 (a) IN GENERAL.—Section 6103(e) of the Internal
4 Revenue Code of 1986 is amended by adding at the end
5 the following new paragraph:

6 “(11) DISCLOSURE OF INFORMATION REGARD-
7 ING STATUS OF INVESTIGATION OF VIOLATION OF
8 THIS SECTION.—In the case of a person who pro-
9 vides to the Secretary information indicating a viola-
10 tion of section 7213, 7213A, or 7214 with respect
11 to any return or return information of such person,
12 the Secretary may disclose to such person (or such
13 person’s designee)—

14 “(A) whether an investigation based on the
15 person’s provision of such information has been
16 initiated and whether it is open or closed,

17 “(B) whether any such investigation sub-
18 stantiated such a violation by any individual,
19 and

20 “(C) whether any action has been taken
21 with respect to such individual (including
22 whether a referral has been made for prosecu-
23 tion of such individual).”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall take effect on the date of the enactment
3 of this Act.

Passed the House of Representatives September 16,
2014.

Attest:

KAREN L. HAAS,
Clerk.