

Calendar No. 555

113TH CONGRESS  
2D SESSION**H. R. 744**

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 9, 2014

Received; read twice and placed on the calendar

**AN ACT**

To provide effective criminal prosecutions for certain identity thefts, 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 “Stopping Tax Offend-  
5 ers and Prosecuting Identity Theft Act of 2014” or the  
6 “STOP Identity Theft Act of 2014”.

7 **SEC. 2. USE OF DEPARTMENT OF JUSTICE RESOURCES**  
8 **WITH REGARD TO TAX RETURN IDENTITY**  
9 **THEFT.**

10 (a) IN GENERAL.—The Attorney General should  
11 make use of all existing resources of the Department of

1 Justice, including any appropriate task forces, to bring  
2 more perpetrators of tax return identity theft to justice.

3 (b) CONSIDERATIONS TO BE TAKEN INTO AC-  
4 COUNT.—In carrying out this section, the Attorney Gen-  
5 eral should take into account the following:

6 (1) The need to concentrate efforts in those  
7 areas of the country where the crime is most fre-  
8 quently reported.

9 (2) The need to coordinate with State and local  
10 authorities for the most efficient use of their laws  
11 and resources to prosecute and prevent the crime.

12 (3) The need to protect vulnerable groups, such  
13 as veterans, seniors, and minors (especially foster  
14 children) from becoming victims or otherwise used in  
15 the offense.

16 **SEC. 3. VICTIMS OF IDENTITY THEFT MAY INCLUDE ORGA-**  
17 **NIZATIONS.**

18 Chapter 47 of title 18, United States Code, is amend-  
19 ed—

20 (1) in section 1028—

21 (A) in subsection (a)(7), by inserting “(in-  
22 cluding an organization)” after “another per-  
23 son”; and

1 (B) in subsection (d)(7), in the matter pre-  
2 ceding subparagraph (A), by inserting “or other  
3 person” after “specific individual”; and  
4 (2) in section 1028A(a)(1), by inserting “(in-  
5 cluding an organization)” after “another person”.

6 **SEC. 4. IDENTITY THEFT FOR PURPOSES OF TAX FRAUD.**

7 Section 1028(b)(3) of title 18, United States Code,  
8 is amended—

9 (1) in subparagraph (B), by striking “or” at  
10 the end;

11 (2) in subparagraph (C), by inserting “or” after  
12 the semicolon; and

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

14 “(D) during and in relation to a felony  
15 under section 7206 or 7207 of the Internal  
16 Revenue Code of 1986;”.

17 **SEC. 5. REPORTING REQUIREMENT.**

18 Not later than 180 days after the date of the enact-  
19 ment of this Act, the Attorney General shall submit to  
20 the Committees on the Judiciary of the House of Rep-  
21 resentatives and the Senate a report that contains the fol-  
22 lowing information:

23 (1) Information readily available to the Depart-  
24 ment of Justice about trends in the incidence of tax  
25 return identity theft.

1           (2) Recommendations on additional statutory  
2           tools that would aid in the effective prosecution of  
3           tax return identity theft.

4           (3) The status on implementing the rec-  
5           ommendations of the Department's March 2010  
6           Audit Report 10-21 entitled "The Department of  
7           Justice's Efforts to Combat Identity Theft".

          Passed the House of Representatives September 8,  
2014.

Attest:

KAREN L. HAAS,

*Clerk.*



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