

113TH CONGRESS
1ST SESSION

H. R. 884

To require Members of Congress to disclose delinquent tax liability and to require an ethics inquiry into, and the garnishment of the wages of, a Member with Federal tax liability.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 28, 2013

Mr. CHAFFETZ introduced the following bill; which was referred to the Committee on House Administration, and in addition to the Committee on Rules, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To require Members of Congress to disclose delinquent tax liability and to require an ethics inquiry into, and the garnishment of the wages of, a Member with Federal tax liability.

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 “Members of Congress
5 Tax Accountability Act of 2013”.

1 **SEC. 2. AMENDMENT TO THE ETHICS IN GOVERNMENT ACT**
2 **OF 1978.**

3 (a) IN GENERAL.—Section 102(a) of the Ethics in
4 Government Act of 1978 (5 U.S.C. App.) is amended by
5 adding at the end the following:

6 “(9)(A) For individuals described in section
7 101(f)(9), the amount of any delinquent tax liability owed
8 to the United States or any State or local government en-
9 tity.

10 “(B) In this paragraph, the term ‘delinquent tax li-
11 ability’ means any tax liability which has been assessed
12 and with respect to which all judicial and administrative
13 remedies have been exhausted, or have lapsed.”.

14 (b) INCLUSION IN REPORT.—Section 102(b)(1)(A) of
15 the Ethics in Government Act of 1978 (5 U.S.C. App.)
16 is amended by striking “paragraph (1)” and inserting
17 “paragraphs (1) and (9)”.

18 **SEC. 3. ETHICS INQUIRY.**

19 If a Member of Congress reports a delinquent tax li-
20 ability on the Member’s annual disclosure form required
21 under section 102(a)(9) of the Ethics in Government Act
22 of 1978 (as added by section 2), the appropriate congres-
23 sional ethics committee shall immediately open an inquiry
24 into the tax delinquency of that Member for purposes of—

25 (1) determining the total delinquent tax liability
26 of the Member;

1 (2) determining the reason the Member has in-
2 curred a delinquent tax liability;

3 (3) determining whether the Member has a plan
4 to eliminate such delinquent tax liability; and

5 (4) determining whether such delinquent tax li-
6 ability has reflected poorly on Congress.

7 **SEC. 4. FEDERAL TAX LIABILITY.**

8 A Member of Congress who discloses a delinquent tax
9 liability under section 102(a)(9) of the Ethics in Govern-
10 ment Act of 1978 (as added by section 2) shall, not later
11 than 30 calendar days after filing the form, arrange with
12 the Secretary of the Senate or the Chief Administrative
13 Officer of the House of Representatives, as appropriate,
14 and the Internal Revenue Service to have the Member's
15 salary reduced by an amount appropriate to pay the taxes
16 owed to the United States within a reasonable time period.

17 **SEC. 5. MEMBER OF CONGRESS DEFINED.**

18 In this Act, the term "Member of Congress" means
19 a Senator or a Representative in, or Delegate or Resident
20 Commissioner to, the Congress.

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