

113TH CONGRESS
1ST SESSION

S. 1134

To amend the Internal Revenue Code of 1986 to issue regulations covering the practice of enrolled agents before the Internal Revenue Service.

IN THE SENATE OF THE UNITED STATES

JUNE 11, 2013

Mr. PORTMAN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to issue regulations covering the practice of enrolled agents before the Internal Revenue Service.

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 “Enrolled Agents Cre-
5 dential Act”.

6 **SEC. 2. ENROLLED AGENTS.**

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

1 **“SEC. 7529. ENROLLED AGENTS.**

2 “(a) IN GENERAL.—The Secretary may prescribe
3 such regulations as may be necessary to regulate the con-
4 duct of enrolled agents in regards to their practice before
5 the Internal Revenue Service.

6 “(b) USE OF CREDENTIALS.—Any enrolled agents
7 properly licensed to practice as required under rules pro-
8 mulgated under subsection (a) shall be allowed to use the
9 credentials or designation as ‘enrolled agent’, ‘EA’, or
10 ‘E.A.’.”.

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

“Sec. 7529. Enrolled agents.”.

14 (c) PRIOR REGULATIONS.—Nothing in the amend-
15 ments made by this section shall be construed to have any
16 effect on part 10 of title 31, Code of Federal Regulations,
17 or any other related Federal rule or regulation issued be-
18 fore the date of the enactment of this Act.

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