II

113TH CONGRESS
2D SESSION

S. 2044

To improve transparency and efficiency with respect to audits and communications between taxpayers and the Internal Revenue Service.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 26, 2014

Mrs. FISCHER (for herself, Mr. INHOFE, and Mr. JOHANNS) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To improve transparency and efficiency with respect to audits and communications between taxpayers and the Internal Revenue Service.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Taxpayer Accountability Act''.

SEC. 2. DEADLINE FOR RESPONSES TO TAXPAYER CORRESPONDENCE.

Not later than 30 days after receiving any written correspondence from a taxpayer, the Internal Revenue Service shall provide a substantive written response. For purposes of the preceding sentence, an acknowledgment letter shall not be treated as a substantive response.

SEC. 3. TAXPAYER NOTIFICATION OF DISCLOSURES BY IRS OF TAXPAYER INFORMATION.

(a) IN GENERAL.—Not later than 30 days after disclosing any taxpayer information to any agency or instrumentality of Federal, State, or local government, the Internal Revenue Service shall provide a written notification to the taxpayer describing—

(1) the information disclosed,

(2) to whom it was disclosed, and

(3) the date of disclosure.

(b) EXCEPTION.—Subsection (a) shall not apply if the Secretary of the Treasury, or the Secretary's designee, determines that such notification would be detrimental to an ongoing criminal investigation or pose a risk to national security.

SEC. 4. DEADLINE FOR CONCLUSION OF AUDITS OF INDIVIDUAL TAXPAYERS.

Any audit of a tax return of an individual by the Internal Revenue Service shall be concluded not later than 1 year after the date of the initiation of such audit and the Internal Revenue Service shall not assess any tax with respect to which such audit relates after the conclusion of such audit.

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