

Calendar No. 311

113TH CONGRESS
2^D SESSION

S. 2066

To amend title 18, United States Code, to prohibit the intentional discrimination of a person or organization by an employee of the Internal Revenue Service.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 27, 2014

Mr. CRUZ (for himself and Mr. GRASSLEY) introduced the following bill; which
was read the first time

MARCH 3, 2014

Read the second time and placed on the calendar

A BILL

To amend title 18, United States Code, to prohibit the intentional discrimination of a person or organization by an employee of 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,*

1 **SECTION 1. INTENTIONAL DISCRIMINATION BY EMPLOYEE**
 2 **OF THE INTERNAL REVENUE SERVICE.**

3 (a) IN GENERAL.—Chapter 93 of title 18, United
 4 States Code, is amended by adding at the end the fol-
 5 lowing:

6 **“§ 1925. Intentional discrimination by employee of**
 7 **the Internal Revenue Service**

8 “(a) OFFENSE.—It shall be unlawful for any officer
 9 or employee of the Internal Revenue Service to, regardless
 10 of whether the officer or employee is acting under color
 11 of law, willfully act with the intent to injure, oppress,
 12 threaten, intimidate, or single out and subject to undue
 13 scrutiny for purposes of harassment any person or organi-
 14 zation in any State—

15 “(1) based solely or primarily on the political,
 16 economic, or social positions held or expressed by
 17 the person or organization; or

18 “(2) because the person or organization has ex-
 19 pressed a particular political, economic, or social po-
 20 sition using any words or writing allowed by law.

21 “(b) PENALTY.—Any person who violates subsection
 22 (a) shall be fined under this title, imprisoned not more
 23 than 10 years, or both.

24 “(c) DEFINITION.—In this section, the term ‘State’
 25 means a State of the United States, the District of Colum-

1 bia, and any commonwealth, territory, or possession of the
2 United States.”.

3 (b) TABLE OF SECTIONS.—The table of sections for
4 chapter 93 of title 18, United States Code, is amended
5 by inserting after the item relating to section 1924 the
6 following:

“1924. Intentional discrimination by employee of the Internal Revenue Service.”.

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