II

113TH CONGRESS
2D SESSION

S. 2081

To amend the Internal Revenue Code of 1986 to require notification of Congress by the Internal Revenue Service Oversight Board regarding any violation of the Constitutional rights of taxpayers.

IN THE SENATE OF THE UNITED STATES

MARCH 5, 2014

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

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A BILL

To amend the Internal Revenue Code of 1986 to require notification of Congress by the Internal Revenue Service Oversight Board regarding any violation of the Constitutional rights of taxpayers.

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 Protection Act of 2014''.

SEC. 2. NOTIFICATION OF CONGRESS REGARDING VIOLATIONS OF TAXPAYERS' CONSTITUTIONAL RIGHTS.

(a) IN GENERAL.—Section 7802(f)(3) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(C) CONSTITUTIONAL RIGHTS OF TAXPAYERS.—For purposes of the annual report required under subparagraph (A), the Oversight Board shall include the following information:

"(i) Any claim filed during the preceding year by a taxpayer alleging, with respect to such taxpayer, a violation of any right under the Constitution of the United States by an employee of the Internal Revenue Service.

"(ii) For purposes of each claim described in clause (i)—

"(I) whether a final administrative or judicial determination on such claim has been reached, and

"(II) subject to section 1203 of the Internal Revenue Service Restructuring and Reform Act of 1998, whether the employment of any employee of the Internal Revenue Service determined to be liable for such violation has been terminated or, for any personnel action other than termination of such employee, the reasons provided by the Commissioner of Internal Revenue for such determination.

"(iii) The effectiveness of any procedures and measures established by the Internal Revenue Service to prevent discrimination by any employee of the Internal Revenue Service against any taxpayer on the basis of the political affiliation, beliefs, or activities of such taxpayer.".

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

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