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114TH CONGRESS
1ST SESSION

H. R. 1564

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

MARCH 24, 2015

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.

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 ‘‘Members of Congress Tax Accountability Act of 2015’’.

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

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

"(9)(A) For individuals described in section 101(f)(9), the amount of any delinquent tax liability owed to the United States or any State or local government entity.

"(B) In this paragraph, the term 'delinquent tax liability' means any tax liability which has been assessed and with respect to which all judicial and administrative remedies have been exhausted, or have lapsed.".

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

SEC. 3. ETHICS INQUIRY.

If a Member of Congress reports a delinquent tax liability on the Member's annual disclosure form required under section 102(a)(9) of the Ethics in Government Act of 1978 (as added by section 2), the appropriate congressional ethics committee shall immediately open an inquiry into the tax delinquency of that Member for purposes of—

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

(2) determining the reason the Member has incurred a delinquent tax liability;

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

(4) determining whether such delinquent tax liability has reflected poorly on Congress.

SEC. 4. FEDERAL TAX LIABILITY.

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

SEC. 5. MEMBER OF CONGRESS DEFINED.

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

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