

114TH CONGRESS
1ST SESSION

H. R. 3167

To amend the Internal Revenue Code of 1986 to prohibit the designation of individuals who are not employees of the Internal Revenue Service to examine certain books and witnesses.

IN THE HOUSE OF REPRESENTATIVES

JULY 22, 2015

Mr. KATKO introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to prohibit the designation of individuals who are not employees of the Internal Revenue Service to examine certain books and witnesses.

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 “Tax Administration
5 Integrity Act”.

1 **SEC. 2. PROHIBITION ON DESIGNATION OF INDIVIDUALS**
2 **WHO ARE NOT EMPLOYEES OF THE IRS TO**
3 **EXAMINE CERTAIN BOOKS AND WITNESSES.**

4 (a) IN GENERAL.—Section 6103(n) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following: “No such person may be designated to re-
7 ceive summoned books, papers, records, or other data and
8 to take summoned testimony under oath.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 subsection (a) shall take effect on the date of the enact-
11 ment of this Act and shall apply to any designation of
12 a person under section 6103(n) of the Internal Revenue
13 Code of 1986 pursuant to section 301.7602–1T of the
14 temporary regulations adopted June 17, 2014 (TD 9669),
15 that is in effect on the date of enactment of this Act.

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