

114TH CONGRESS
2D SESSION

S. 3016

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

IN THE SENATE OF THE UNITED STATES

MAY 26, 2016

Mr. CASEY (for himself, Mr. ENZI, and Ms. KLOBUCHAR) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

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 “Recovering Missing
5 Children Act”.

1 **SEC. 2. DISCLOSURE OF CERTAIN RETURN INFORMATION**
 2 **RELATING TO MISSING OR EXPLOITED CHIL-**
 3 **DREN INVESTIGATIONS.**

4 (a) IN GENERAL.—Section 6103(i)(1) of the Internal
 5 Revenue Code of 1986 is amended—

6 (1) by inserting “or pertaining to the case of a
 7 missing or exploited child,” after “may be a party,”
 8 in subparagraph (A)(i),

9 (2) by inserting “or to such a case of a missing
 10 or exploited child,” after “may be a party,” in sub-
 11 paragraph (A)(iii), and

12 (3) by inserting “(or any criminal investigation
 13 or proceeding, in the case of a matter relating to a
 14 missing or exploited child)” after “concerning such
 15 act” in subparagraph (B)(iii).

16 (b) DISCLOSURE TO STATE AND LOCAL LAW EN-
 17 FORCEMENT AGENCIES.—

18 (1) IN GENERAL.—Section 6103(i)(1) of the In-
 19 ternal Revenue Code of 1986 is amended by adding
 20 at the end the following new subparagraph:

21 “(C) DISCLOSURE TO STATE AND LOCAL
 22 LAW ENFORCEMENT AGENCIES IN THE CASE OF
 23 MATTERS PERTAINING TO A MISSING OR EX-
 24 PLOITED CHILD.—

25 “(i) IN GENERAL.—In the case of an
 26 investigation pertaining to a missing or ex-

1 ploited child, the head of any Federal
2 agency, or his designee, may disclose any
3 return or return information obtained
4 under subparagraph (A) to officers and
5 employees of any State or local law en-
6 forcement agency, but only if—

7 “(I) such State or local law en-
8 forcement agency is part of a team
9 with the Federal agency in such inves-
10 tigation, and

11 “(II) such information is dis-
12 closed only to such officers and em-
13 ployees who are personally and di-
14 rectly engaged in such investigation.

15 “(ii) LIMITATION ON USE OF INFOR-
16 MATION.—Information disclosed under this
17 subparagraph shall be solely for the use of
18 such officers and employees in locating the
19 missing child, in a grand jury proceeding,
20 or in any preparation for, or investigation
21 which may result in, a judicial or adminis-
22 trative proceeding.

23 “(iii) MISSING CHILD.—For purposes
24 of this subparagraph, the term ‘missing
25 child’ shall have the meaning given such

term by section 403 of the Missing Children's Assistance Act (42 U.S.C. 5772).

“(iv) **EXPLOITED CHILD.**—For purposes of this subparagraph, the term ‘exploited child’ means a minor with respect to whom there is reason to believe that a specified offense against a minor (as defined by section 111(7) of the Sex Offender Registration and Notification Act (42 U.S.C. 16911(7))) has or is occurring.”.

(2) **CONFORMING AMENDMENTS.**—

(A) Section 6103(a)(2) of such Code is amended by striking “subsection (i)(7)(A)” and inserting “subsection (i)(1)(C) or (7)(A)”.

(B) Section 6103(p)(4) of such Code is amended by striking “(i)(3)(B)(i)” in the matter preceding subparagraph (A) and inserting “(i)(1)(C), (3)(B)(i),”.

(C) Section 7213(a)(2) of such Code is amended by striking “(i)(3)(B)(i)” and inserting “(i)(1)(C), (3)(B)(i),”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to disclosures made after the date
3 of the enactment of this Act.

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