

114TH CONGRESS
2D SESSION

S. 3440

To amend the Internal Revenue Code of 1986 to provide uniform standards for the use of electronic signatures for third-party disclosure authorizations.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 28, 2016

Mr. PORTMAN (for himself and Mr. BENNET) 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 provide uniform standards for the use of electronic signatures for third-party disclosure authorizations.

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 “Electronic Signature
5 Standards Act of 2016”.

6 **SEC. 2. UNIFORM STANDARDS FOR THE USE OF ELEC-**
7 **TRONIC SIGNATURES FOR THIRD-PARTY DIS-**
8 **CLOSURE AUTHORIZATIONS.**

9 Paragraph (3) of section 6061(b) of the Internal Rev-
10 enue Code of 1986 is amended to read as follows:

1 “(3) PUBLISHED GUIDANCE.—

2 “(A) IN GENERAL.—The Secretary shall
3 publish guidance as appropriate to define and
4 implement any waiver of the signature require-
5 ments or any method adopted under paragraph
6 (1).

7 “(B) ELECTRONIC SIGNATURES FOR
8 THIRD-PARTY DISCLOSURE AUTHORIZATIONS.—
9 Not later than 6 months after the date of the
10 enactment of this subparagraph, the Secretary
11 shall publish guidance to establish uniform
12 standards and procedures for the acceptance of
13 signatures in digital or other electronic form for
14 purposes of—

15 “(i) any request for disclosure of a
16 taxpayer’s return or return information
17 under section 6103(c), and

18 “(ii) any power of attorney executed
19 by the taxpayer.”.

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