

114TH CONGRESS  
1ST SESSION

# S. 845

To require the Secretary of the Treasury to implement security measures in the electronic tax return filing process to prevent tax refund fraud from being perpetrated with electronic identity theft.

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IN THE SENATE OF THE UNITED STATES

MARCH 24, 2015

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

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## A BILL

To require the Secretary of the Treasury to implement security measures in the electronic tax return filing process to prevent tax refund fraud from being perpetrated with electronic identity theft.

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. IMPLEMENTATION OF SECURITY MEASURES IN**  
4                               **ELECTRONIC TAX RETURN FILING PROCESS**  
5                               **TO PREVENT TAX REFUND FRAUD.**

6       The Secretary of the Treasury, or the Secretary's  
7       designee, shall implement security measures in the elec-  
8       tronic tax return filing process designed to prevent tax re-

1 fund fraud from being perpetrated through the use of elec-  
2 tronic identity theft. Such measures shall include the use  
3 of security questions which allow for electronic matching  
4 of the answers to such questions to establish the identity  
5 of the taxpayer before the electronic filing of a tax return  
6 by such taxpayer.

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