II

114TH CONGRESS
1ST SESSION

S. 951

To amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights.

IN THE SENATE OF THE UNITED STATES

APRIL 15, 2015

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

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A BILL

To amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights.

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 ‘‘Taxpayer Bill of Rights Act of 2015’’.

SEC. 2. DUTY TO ENSURE THAT IRS EMPLOYEES ARE FAMILIAR WITH AND ACT IN ACCORD WITH CERTAIN TAXPAYER RIGHTS.

(a) IN GENERAL.—Section 7803(a) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

"(3) EXECUTION OF DUTIES IN ACCORD WITH TAXPAYER RIGHTS.—In discharging his duties, the Commissioner shall ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title, including—

"(A) the right to be informed, as described in sections 6212, 6213(b), 6402(l), 6751(a), 7521(b)(1), and 7522 of the Internal Revenue Code of 1986, and sections 3501 through 3504 and 3506 of the Internal Revenue Service Restructuring and Reform Act of 1998, including—

"(i) reasonable access to tax forms and instruction booklets, and

"(ii) written guidance and correspondence from the Internal Revenue Service that is accessible, consistent, written in plain language and easy to understand, "(B) the right to be treated fairly, professionally, and courteously by the employees of the Internal Revenue Service, as described in sections 6212(a), 6304, and 7526 of the Internal Revenue Code of 1986 and sections 3705(a) and 3709 of the Internal Revenue Service Restructuring and Reform Act of 1998,

"(C) the right to pay no more than the correct amount of tax, as described in sections 6212, 6213(b), 6402, 6404(a), 6404(e), 6502, 7122, 7524, and 7526 of the Internal Revenue Code of 1986 and section 3506 of the Internal Revenue Service Restructuring and Reform Act of 1998, including the right of the taxpayer to pay only the amount of tax legally due and to have all tax payments applied properly by the Internal Revenue Service,

"(D) the right to challenge the position of the Internal Revenue Service and be heard, as described in sections 6212, 6213(b), 6320, 6330, and 7526 of the Internal Revenue Code of 1986,

"(E) the right to appeal a decision of the Internal Revenue Service in an independent forum, as described in sections 6159(e), 6212, 6213, 6330, 7122(e), 7123, 7422, 7428, 7429, and 7476 through 7479 of the Internal Revenue Code of 1986 and section 1001(a)(4) of the Internal Revenue Service Restructuring and Reform Act of 1998,

"(F) the right to finality, as described in sections 6213(a), 6402, 6501, 6502, 6511, 7481, and 7605(b) of the Internal Revenue Code of 1986,

"(G) the right to privacy, as described in sections 6320, 6330, 6331, 6334, 6335, 6337, 6340, 7602(e), and 7122(d)(3)(B) of such Code,

"(H) the right to confidentiality, as described in sections 6103, 6712, 7216, 7525, 7602(c), and 7803(c)(4)(A)(iv) of such Code,

"(I) the right to retain representation, as described in sections 7430, 7521, and 7526 of such Code, and

"(J) the right to a fair and just tax system that does not target individual taxpayers or organizations based on their beliefs, as described in sections 6159, 6334, 6404, 6502, 6511, 6651, 6656, 6662, 6676, 6694, 7122, 7526, 7803(c), and 7811 of such Code.".

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

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