

115TH CONGRESS
2D SESSION

H. R. 5362

To amend the Internal Revenue Code of 1986 to modernize and improve the management of Internal Revenue Service information technology.

IN THE HOUSE OF REPRESENTATIVES

MARCH 21, 2018

Mrs. WALORSKI 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 modernize and improve the management of Internal Revenue Service information technology.

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 “IRS Information Tech-
5 nology Accountability Act”.

6 **SEC. 2. MANAGEMENT OF INTERNAL REVENUE SERVICE IN-**
7 **FORMATION TECHNOLOGY.**

8 (a) DUTIES AND RESPONSIBILITIES OF INTERNAL
9 REVENUE SERVICE CHIEF INFORMATION OFFICER.—Sec-

1 tion 7803 of the Internal Revenue Code of 1986 is amend-
2 ed by adding at the end the following new subsection:

3 “(e) INTERNAL REVENUE SERVICE CHIEF INFORMA-
4 TION OFFICER.—

5 “(1) IN GENERAL.—There shall be in the Inter-
6 nal Revenue Service an Internal Revenue Service
7 Chief Information Officer (hereafter referred to in
8 this subsection as the ‘IRS CIO’) who shall be ap-
9 pointed by the Commissioner of Internal Revenue
10 after consultation with the Chief Information Officer
11 of the Department of the Treasury.

12 “(2) CENTRALIZED RESPONSIBILITY FOR IN-
13 TERNAL REVENUE SERVICE INFORMATION TECH-
14 NOLOGY.—The Commissioner of Internal Revenue
15 (and the Secretary) shall act through the IRS CIO
16 with respect to all development, implementation, and
17 maintenance of information technology for the Inter-
18 nal Revenue Service. Any reference in this sub-
19 section to the IRS CIO which directs the IRS CIO
20 to take any action, or to assume any responsibility,
21 shall be treated as a reference to the Commissioner
22 of Internal Revenue acting through the IRS CIO.

23 “(3) GENERAL DUTIES AND RESPONSIBIL-
24 ITIES.—The IRS CIO shall—

1 “(A) be responsible for the development,
2 implementation, and maintenance of informa-
3 tion technology for the Internal Revenue Serv-
4 ice,

5 “(B) ensure that the information tech-
6 nology of the Internal Revenue Service is secure
7 and integrated,

8 “(C) maintain operational control of all in-
9 formation technology for the Internal Revenue
10 Service,

11 “(D) be the principal advocate for the in-
12 formation technology needs of the Internal Rev-
13 enue Service, and

14 “(E) consult with the Chief Procurement
15 Officer of the Internal Revenue Service to en-
16 sure that the information technology acquired
17 for the Internal Revenue Service is consistent
18 with—

19 “(i) the goals and requirements speci-
20 fied in subparagraphs (A) through (D),
21 and

22 “(ii) the strategic plan developed
23 under paragraph (4).

24 “(4) STRATEGIC PLAN.—

1 “(A) IN GENERAL.—The IRS CIO shall
2 develop and implement a multiyear strategic
3 plan for the information technology needs of the
4 Internal Revenue Service. Such plan shall—

5 “(i) include performance measure-
6 ments of such technology and of the imple-
7 mentation of such plan,

8 “(ii) include a plan for an integrated
9 enterprise architecture of the information
10 technology of the Internal Revenue Service,

11 “(iii) include and take into account
12 the resources needed to accomplish such
13 plan, and

14 “(iv) align with the needs and stra-
15 tegic plan of the Internal Revenue Service.

16 “(B) PLAN UPDATES.—The IRS CIO
17 shall, not less frequently than annually, review
18 and update the strategic plan under subpara-
19 graph (A) (including the plan for an integrated
20 enterprise architecture described in subpara-
21 graph (A)(ii)) to take into account the develop-
22 ment of new information technology and the
23 needs of the Internal Revenue Service.

24 “(5) SCOPE OF AUTHORITY.—

1 “(A) INFORMATION TECHNOLOGY.—For
2 purposes of this subsection, the term ‘informa-
3 tion technology’ has the meaning given such
4 term by section 11101 of title 40, United States
5 Code.

6 “(B) INTERNAL REVENUE SERVICE.—Any
7 reference in this subsection to the Internal Rev-
8 enue Service includes a reference to all compo-
9 nents of the Internal Revenue Service, includ-
10 ing—

11 “(i) the Office of the Taxpayer Advo-
12 cate, and

13 “(ii) except as otherwise provided by
14 the Secretary with respect to information
15 technology related to matters described in
16 subsection (b)(3)(B), the Office of the
17 Chief Counsel.”.

18 (b) INDEPENDENT VERIFICATION AND VALIDATION
19 OF THE CUSTOMER ACCOUNT DATA ENGINE 2 AND EN-
20 TERPRISE CASE MANAGEMENT SYSTEM.—The Commis-
21 sioner of Internal Revenue shall enter into a contract with
22 an independent reviewer to verify and validate the imple-
23 mentation plans (including the performance milestones
24 and cost estimates included in such plans) developed for
25 the Customer Account Data Engine 2 and the Enterprise

1 Case Management System. Such contract shall require
2 that such verification and validation be completed not
3 later than the date which is 1 year after the date of the
4 enactment of this Act.

5 (c) COORDINATION OF IRS CIO AND CHIEF PRO-
6 CUREMENT OFFICER OF THE INTERNAL REVENUE SERV-
7 ICE.—

8 (1) IN GENERAL.—The Chief Procurement Offi-
9 cer of the Internal Revenue Service shall—

10 (A) identify all significant IRS information
11 technology acquisitions and provide written no-
12 tification to the Internal Revenue Service Chief
13 Information Officer of each such acquisition in
14 advance of such acquisition, and

15 (B) regularly consult with the Internal
16 Revenue Service Chief Information Officer re-
17 garding acquisitions of information technology
18 for the Internal Revenue Service, including
19 meeting with the Internal Revenue Service
20 Chief Information Officer regarding such acqui-
21 sitions upon request.

22 (2) SIGNIFICANT IRS INFORMATION TECH-
23 NOLOGY ACQUISITIONS.—For purposes of this sub-
24 section, the term “significant IRS information tech-
25 nology acquisitions” means—

1 (A) any acquisition of information tech-
2 nology for the Internal Revenue Service in ex-
3 cess of \$1,000,000, and

4 (B) such other acquisitions of information
5 technology for the Internal Revenue Service (or
6 categories of such acquisitions) as the Internal
7 Revenue Service Chief Information Officer, in
8 consultation with the Chief Procurement Officer
9 of the Internal Revenue Service, may identify.

10 (3) SCOPE.—Terms used in this subsection
11 which are also used in section 7803(e) of the Inter-
12 nal Revenue Code of 1986 (as amended by sub-
13 section (a)) shall have the same meaning as when
14 used in such section.

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