

115TH CONGRESS
2D SESSION

S. 2425

To amend the Internal Revenue Code of 1986 to repeal the Internal Revenue Service's private debt collection program.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 14, 2018

Mr. CARDIN (for himself, Mr. BROWN, and Ms. WARREN) 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 repeal the Internal Revenue Service's private debt collection program.

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. REPEAL OF RULES RELATING TO TAX COLLEC-**
4 **TION CONTRACTS.**

5 (a) IN GENERAL.—Sections 6306 and 6307 of the
6 Internal Revenue Code of 1986 are hereby repealed.

7 (b) CONFORMING AMENDMENTS.—

8 (1) Section 6103(k) of the Internal Revenue
9 Code of 1986 is amended by striking paragraph
10 (12).

1 (2) Section 7433A(a) of such Code is amended
2 by inserting “, as in effect on December 31, 2017”
3 after “as defined in section 6306(b)”.

4 (3) Section 7809(a) of such Code is amended
5 by striking “6306,”.

6 (4) Section 7811 of such Code is amended by
7 striking subsection (g).

8 (5) The table of sections for subchapter A of
9 chapter 64 of such Code is amended by striking the
10 items relating to sections 6306 and 6307.

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