

116TH CONGRESS
2D SESSION

H. R. 7648

To amend the Internal Revenue Code of 1986 to allow for contributions to a Taxpayer Fairness Fund, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 16, 2020

Ms. MOORE 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 allow for contributions to a Taxpayer Fairness Fund, and for other purposes.

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 “Taxpayer Fairness
5 Fund Act of 2020”.

6 **SEC. 2. DESIGNATION OF OVERPAYMENTS AS CONTRIBU-**
7 **TIONS TO TAXPAYER FAIRNESS FUND.**

8 (a) IN GENERAL.—Subchapter A of chapter 61 of the
9 Internal Revenue Code of 1986 is amended by adding at
10 the end the following new part:

1 **“PART IX—DESIGNATION OF OVERPAYMENTS AS**
 2 **CONTRIBUTIONS TO TAXPAYER FAIRNESS FUND**

“Sec. 6097. Designation to Taxpayer Fairness Fund.

3 **“SEC. 6097. DESIGNATION TO TAXPAYER FAIRNESS FUND.**

4 “(a) IN GENERAL.—Every individual (other than a
 5 nonresident alien) who is not a recipient of the Earned
 6 Income Tax Credit, the Child Tax Credit, or the American
 7 Opportunity Tax Credit and who makes a return of the
 8 tax imposed by subtitle A for any taxable year may des-
 9 ignate that \$5 of the amount of any overpayment of tax
 10 for such taxable year shall be paid over to the Taxpayer
 11 Fairness Fund in accordance with the provisions of section
 12 9512. In the case of a joint return, each spouse may des-
 13 ignate that \$5 shall be paid to the fund.

14 “(b) MANNER AND TIME OF DESIGNATION.—A des-
 15 ignation under subsection (a) may be made with respect
 16 to any taxable year—

17 “(1) at the time of filing the return of the tax
 18 imposed by chapter 1 for such taxable year, or

19 “(2) at any other time (after the time of filing
 20 the return of the tax imposed by chapter 1 for such
 21 taxable year) specified in regulations prescribed by
 22 the Secretary.

23 Such designation shall be made in such manner as the
 24 Secretary prescribes by regulations except that such des-

1 ignation shall be made either on the first page of the re-
 2 turn or on the page bearing the taxpayer's signature.

3 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
 4 purposes of this title, any portion of an overpayment of
 5 tax designated under subsection (a) shall be treated as
 6 being refunded to the taxpayer as of the last date pre-
 7 scribed for filing the return of tax imposed by chapter 1
 8 (determined without regard to extensions).”.

9 (b) CREATION OF TRUST FUND.—Subchapter A of
 10 chapter 98 of such Code is amended by adding at the end
 11 the following new section:

12 **“SEC. 9512. TAXPAYER FAIRNESS FUND.**

13 “(a) CREATION OF FUND.—There is established in
 14 the Treasury of the United States a trust fund to be
 15 known as the ‘Taxpayer Fairness Fund’ (hereinafter in
 16 this section referred to as ‘the fund’), consisting of such
 17 amounts as may be credited or paid to the fund as pro-
 18 vided in section 6097.

19 “(b) TRANSFERS TO FUND.—There are hereby ap-
 20 propriated to the fund amounts equivalent to the amounts
 21 of the overpayments of tax to which designations under
 22 section 6097 apply.

23 “(c) EXPENDITURES FROM FUND.—Amounts in the
 24 fund shall be made available, as appropriated, to the Inter-
 25 nal Revenue Service for hiring, training, and employment

1 of personnel for tax enforcement activities of the Internal
 2 Revenue Service to determine and collect owed taxes
 3 from—

4 “(1) individuals with annual income of
 5 \$500,000 or more, and

6 “(2) corporations with assets valued at \$5 mil-
 7 lion or more.”.

8 (c) CLERICAL AMENDMENTS.—

9 (1) The table of parts for subchapter A of chap-
 10 ter 61 of such Code is amended by adding at the
 11 end the following new item:

“PART IX. DESIGNATION OF OVERPAYMENTS AS CONTRIBUTIONS TO
 TAXPAYER FAIRNESS FUND.”.

12 (2) The table of sections for subchapter A of
 13 chapter 98 of such Code is amended by adding at
 14 the end the following new item:

“Sec. 9512. Taxpayer Fairness Fund.”.

15 (d) EFFECTIVE DATE.—The amendments made by
 16 this section shall apply to taxable years ending after the
 17 date of the enactment of this Act.

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