

119TH CONGRESS
2^D SESSION

H. RES. 1097

Of inquiry requesting the President of the United States, and directing the Secretaries of the Treasury and Homeland Security, to furnish certain information to the House of Representatives relating to the implementation and enforcement of the “Memorandum of Understanding for the Exchange of Information for Nontax Criminal Enforcement” between the Department of the Treasury and the Department of Homeland Security.

IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2026

Mr. GOMEZ (for himself, Ms. SÁNCHEZ, Ms. DELBENE, Mr. DOGGETT, Mr. THOMPSON of California, Mr. LARSON of Connecticut, Mr. DAVIS of Illinois, Ms. SEWELL, Ms. CHU, Ms. MOORE of Wisconsin, Mr. BOYLE of Pennsylvania, Mr. BEYER, Mr. EVANS of Pennsylvania, Mr. SCHNEIDER, Mr. PANETTA, Mr. HORSFORD, Ms. PLASKETT, and Mr. SUOZZI) submitted the following resolution; which was referred to the Committee on Ways and Means

RESOLUTION

Of inquiry requesting the President of the United States, and directing the Secretaries of the Treasury and Homeland Security, to furnish certain information to the House of Representatives relating to the implementation and enforcement of the “Memorandum of Understanding for the Exchange of Information for Nontax Criminal Enforcement” between the Department of the Treasury and the Department of Homeland Security.

1 *Resolved*, That the President of the United States is
2 requested, and the Secretaries of the Treasury and Home-
3 land Security are directed, to furnish to the House of Rep-
4 resentatives, not later than 14 days following the adoption
5 of this resolution, copies, with appropriate redactions to
6 the extent necessary to comply with Federal law, of any
7 document, record, audio recording, memorandum, call log,
8 correspondence (electronic or otherwise), audit trail, audit
9 log, written agreement, or other communication, or any
10 portion of any of the foregoing, in the possession of the
11 President or the Secretaries, that refers or relates to the
12 implementation or enforcement of the “Memorandum of
13 Understanding for the Exchange of Information for
14 Nontax Criminal Enforcement” (hereinafter the “Memo-
15 randum of Understanding”) between the Department of
16 the Treasury and the Department of Homeland Security,
17 including (but not limited to) the following:

18 (1) Any request by, or disclosure or provision of
19 access to, the Department of Homeland Security
20 with respect to any return information (as defined in
21 section 6103(b)(2) of the Internal Revenue Code of
22 1986) of any taxpayer, including (but not limited to)
23 information from any of the following Systems of
24 Records:

1 (A) Treasury/IRS 22.060 - Automated
2 Non-Master File, 80 FR 54064 (Sept. 8,
3 2015).

4 (B) Treasury/IRS 22.061 - Information
5 Return Master File, 80 FR 54064 (Sept. 8,
6 2015).

7 (C) Treasury/IRS 24.030 - Customer Ac-
8 count Data Engine Individual Master File, 80
9 FR 54064 (Sept. 8, 2015).

10 (D) Treasury/IRS 24.046 - Customer Ac-
11 count Data Engine Business Master File, 80
12 FR 54064 (Sept. 8, 2015).

13 (E) Treasury/IRS 34.037 - Audit Trail
14 and Security Records, 80 FR 54064 (Sept. 8,
15 2015).

16 (F) Treasury/IRS 42.008 - Audit Informa-
17 tion Management System, 80 FR 54064 (Sept.
18 8, 2015).

19 (2) Any policy, procedure, standard, or guide-
20 line of the Department of the Treasury or the De-
21 partment of Homeland Security that refers or re-
22 lates to the handling of any information described in
23 paragraph (1) pursuant to the Memorandum of Un-
24 derstanding.

25 (3) Any information that refers or relates to—

1 (A) the implementation or enforcement of,
2 or compliance with, any policy, procedure,
3 standard, or guideline described in paragraph
4 (2),

5 (B) any request by, or disclosure or provi-
6 sion of access to, the Department of Homeland
7 Security with respect to any information de-
8 scribed in paragraph (1) in violation of—

9 (i) section 6103 of the Internal Rev-
10 enue Code of 1986, or

11 (ii) any policy, procedure, standard, or
12 guideline described in paragraph (2), and

13 (C) the discovery of, and all subsequent ac-
14 tion (both taken and considered) with respect
15 to, any violation described in subparagraph (B).

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