

exceeding the \$5,000 legal limit for office improvements.

3/7 Zinke spends \$139,000 to renovate his office doors at Interior.

Mr. PASCRELL. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. Members are reminded to refrain from engaging in personalities toward the President.

Mr. REICHERT. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, while I respect my good friend's right to voice his opinion and I respect the fact that he shared that information with us, I am disappointed, however, that he chose this moment to make those comments.

This is a bipartisan bill. In fact, last week, in the Ways and Means Committee, the information and the comments shared by members on both sides of the aisle were ideas that were shared that were bipartisan in nature. The bill was talked about in a positive way, and it was my hope today that we could have that same congeniality on the floor today rather than take a left turn into the land of the President's taxes, because today we are talking about Americans and the need to protect their identity, and I think that is what Americans want to hear, is how is Congress able to help them today.

So from this side of the aisle today, Mr. Speaker, we are focused on just that. We are focused on passing H.R. 4403, the Moving Americans Privacy Protection Act.

It is a straightforward, common-sense, and once again I will say it, bipartisan, unusual in this day and age, but true in this case.

It puts an end to the inadvertent disclosure of personally identifiable information contained on shipment documents to CBP and holds the agency accountable.

The American people want to know that we are doing this kind of work.

This is a good piece of legislation that protects their identification, and helps the CBP and Congress by giving the language to Congress to hold the CBP accountable.

We are committed to providing legislative solutions that help protect Americans from having their identities stolen, and this bill does just that.

I urge my colleagues to join us in supporting this bipartisan bill.

Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Washington (Mr. REICHERT) that the House suspend the rules and pass the bill, H.R. 4403, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

REQUIRING NOTICE FROM SECRETARY OF THE TREASURY IN CASE OF A TAXPAYER ASSISTANCE CENTER CLOSURE

Ms. JENKINS of Kansas. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5440) to require notice from the Secretary of the Treasury in the case of any closure of a Taxpayer Assistance Center, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5440

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. NOTICE FROM IRS REGARDING CLOSURE OF TAXPAYER ASSISTANCE CENTERS.

Not later than 90 days before the date that a proposed closure of a Taxpayer Assistance Center would take effect, the Secretary of the Treasury (or the Secretary's delegate) shall—

(1) make publicly available (including by non-electronic means) a notice which—

(A) identifies the Taxpayer Assistance Center proposed for closure and the date of such proposed closure, and

(B) identifies the relevant alternative sources of taxpayer assistance which may be utilized by taxpayers affected by such proposed closure, and

(2) submit to Congress a written report that includes—

(A) the information included in the notice described in paragraph (1),

(B) the reasons for such proposed closure, and

(C) such other information as the Secretary may determine appropriate.

The SPEAKER pro tempore. Pursuant to the rule, the gentlewoman from Kansas (Ms. JENKINS) and the gentleman from Illinois (Mr. DANNY K. DAVIS) each will control 20 minutes.

The Chair recognizes the gentlewoman from Kansas.

GENERAL LEAVE

Ms. JENKINS of Kansas. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 5440, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman from Kansas?

There was no objection.

Ms. JENKINS of Kansas. Mr. Speaker, I yield myself as much time as I may consume.

Mr. Speaker, Taxpayer Assistance Centers, or TACs, are taxpayer service facilities operated by the IRS across the country. In 2017, more than 350 TAC locations provided face-to-face services to more than 3.2 million taxpayers.

TACs can assist taxpayers in making payments, answering questions about their account, and other services. These offices provide valuable services for taxpayers to assist them in fulfilling their tax responsibilities. TAC employees are often the only face taxpayers see in their routine interactions with the IRS.

As the IRS has moved more services online, the agency has made numerous

changes to the operations of TACs. Last year, all TACs nationwide moved to an appointment system that drastically cut down on wait times.

H.R. 5440 provides important improvements and transparency for the millions of taxpayers who visit TACs every year. This important bill ensures that impacted communities are provided at least 90 days notice prior to the closure of a TAC.

Late last year, the TAC in Huntsville, Alabama, closed suddenly. This closure created problems for taxpayers right at the start of filing season.

□ 1330

Local taxpayers did not know that the office had closed, with some driving 50 miles to the TAC, only to find a sign on the door directing them to another office 70 miles away. As you can imagine, this can be incredibly disruptive for all taxpayers, but particularly those in rural areas. Fortunately, last month, the office recently reopened, albeit at significantly reduced hours.

The requisite 90 days' advance public notice under this bill is required to be both through online means, but also nonelectronic means as well. This can be accomplished through the use of local news or radio, posting notice at the local library, or other methods. This notice must provide information on alternative ways for taxpayers to obtain assistance.

Today, ensuring the IRS can address the needs of taxpayers wherever they are is critically important, while the IRS needs flexibility to allocate scarce resources. This bill marks an important step to providing transparency for those impacted.

I would like to thank my colleagues, Congresswoman KAREN HANDEL and Congressman TOM O'HALLERAN, for their time and attention on this important issue.

Mr. Speaker, I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, as we recognize tax day today, it is fitting that we advance a bill that recognizes Taxpayer Assistance Centers are the primary face of the Internal Revenue Service in local communities.

H.R. 5440 was jointly introduced by Representative KAREN HANDEL from Georgia and Representative TOM O'HALLERAN from Arizona. It simply requires public and congressional notification prior to any closures of these critical centers.

Taxpayer Assistance Centers, or TACs, provide in-person help to taxpayers on a wide range of issues, including making payments, resolving questions, and authenticating identity. They are IRS employees who know the law and provide high-caliber assistance locally.

In fiscal year 2017, TACs served approximately 3.2 million taxpayers, down from 4.3 million served the prior

year. Unfortunately, this decline can be tied, in part, to the IRS' recent prioritization of online services over in-person assistance. This shift is evident in multiple ways:

It is evident in the closure of 30 TACs since 2011, a reduction of over 7 percent;

It is evident in the substantial reduction in TAC staffing, a decline of about 30 percent during the same period that the centers were closed;

It is evident in the rigid requirement of appointment-only assistance, without allowing walk-in help, even just to pay one's taxes. Indeed, the Taxpayer Advocate noted that about 30 percent of all TACs have either zero or one employee, resulting in virtual closures in about 111 sites.

These reductions impose hardships on local communities and limit taxpayers' rights to quality service. These reductions in access and the resulting community disruption concern taxpayers as well as Members of Congress.

H.R. 5440 is a commonsense bill that requires the IRS to provide public notice, including through nonelectronic means, 90 days prior to the closure of a Taxpayer Assistance Center. This notice ensures that affected taxpayers are aware of closures as well as information on alternative forms of assistance that is available. Importantly, the Secretary of the Treasury must notify Congress of the closure and provide the reasons for closing the TAC.

Face-to-face assistance is a critical element of the Internal Revenue Service. Many tax issues cannot be resolved via a website or a brief phone call. Taxpayer Assistance Centers are vital to our tax system, and I urge my colleagues to support this commonsense legislation to ensure public and congressional notification prior to any closures of centers.

Mr. Speaker, I reserve the balance of my time.

Ms. JENKINS of Kansas. Mr. Speaker, I yield 5 minutes to the gentlewoman from Georgia (Mrs. HANDEL), who has provided great leadership on this bill.

Mrs. HANDEL. Mr. Speaker, as Americans file their taxes today, it is the very last time they will do so under the old, unfair Tax Code. Thanks to the Tax Cuts and Jobs Act, hardworking Americans are already seeing the benefits of lower tax rates and a stronger economic growth: take-home pay has increased; companies are investing in infrastructure, R&D, and people, with billions of dollars in bonuses and pay increases, and even enhanced benefits.

The Tax Cuts and Jobs Act also makes our Tax Code less complex and makes the process of filing out our tax returns easier and less daunting. This time next year, in addition to most Americans paying less in taxes, most Americans will find that the tax forms are simpler and the process less complex.

Even so, Mr. Speaker, tax day will still come, and people across this coun-

try will still need to turn to the IRS for help and for answers about their taxes. That is why I am here today to speak in support of H.R. 5440. This bipartisan legislation, introduced together with my colleague from Arizona, Representative O'HALLERAN, whom I thank, holds the IRS accountable for putting its customers, the taxpayers, first.

IRS Taxpayer Assistance Centers provide important services to taxpayers. Through over 300 centers across the country, millions of Americans receive free, personal, in-person tax assistance each year.

All too often, however, these centers are closed with little to no notice, leaving taxpayers to generally fend for themselves. H.R. 5440 requires the IRS to provide adequate public notice about any proposed closure and ensures that impacted taxpayers in that community will still have access to assistance.

Most of us dread even the thought of having to deal with the IRS, but today, through a package of bipartisan bills, Congress is moving forward to redesign and restructure the IRS so that its top priority is putting its customers first. H.R. 5440 is one aspect of these important reforms to refocus the IRS.

Again, I thank Representative O'HALLERAN and the entire Ways and Means Committee for their hard work on this legislation, and I urge my colleagues to support it.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I yield 5 minutes to the gentleman from Arizona (Mr. O'HALLERAN), the lead Democratic cosponsor.

Mr. O'HALLERAN. Mr. Speaker, I thank the gentleman for yielding, and I thank him and the chairman of the committee for supporting my commonsense bill with the gentlewoman from Georgia (Mrs. HANDEL), my colleague.

As millions of taxpayers across this country prepare to file their returns on time this week, we must ensure they have the resources they need to properly comply with the law.

Taxpayer Assistance Centers play a critical role in communities across this country. Over 3 million Americans visited one of these centers in fiscal year 2017, many of whom traveled considerable distances to get their questions answered face-to-face. Arizona's five Taxpayer Assistance Centers help thousands of individuals every year.

Ensuring compliance with a complicated Tax Code can be challenging for families. With the new tax law set to substantially change the current Code, it is more important than ever for taxpayers to get answers that will affect their bottom lines.

Over the past few years, dozens of Taxpayer Assistance Centers across the Nation have closed as the IRS sought savings. According to the national Taxpayer Advocate, over 7 percent of these centers have been shuttered since 2011. Closing one of these centers, which often receive walk-in visits, with little or no clear public notice is disruptive and undermines fairness.

While the IRS offers virtual help and assistance to taxpayers, the reality is that many older Americans and those with disabilities cannot meaningfully access or utilize such technology. People who are honestly trying to comply with the law should get the help they need, face-to-face, on a timely basis.

People in rural counties spend time and money to drive hours away to get their questions answered at Taxpayer Assistance Centers. That is time away from running their businesses, from their jobs, and from their families. Issues like transportation barriers and childcare often complicate the process.

Our commonsense bill simply affirms the taxpayers' right to quality service by requiring the IRS to notify Congress and affected communities at least 90 days before closing down a Taxpayer Assistance Center.

Providing accessible, quality service to the people we represent is the most basic and important function we have as Members of Congress. While exploring innovative ways to expand technology is a smart strategy for Federal agencies and one Congress should encourage, we must make sure in-person service remains a viable and meaningful option for those Americans who need it, especially for the agency that, arguably, has the greatest direct impact over the most people in the country—the IRS.

This bill will hold the IRS accountable for making sure communities impacted by a Taxpayer Assistance Center closure have adequate notice and are informed sooner about alternative sources for assistance.

I thank Congresswoman HANDEL for working with me on this bipartisan bill, and I urge my colleagues to support its passage.

Ms. JENKINS of Kansas. Mr. Speaker, having no further speakers, I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I have no further speakers, and I yield myself such time as I may consume.

As I prepare to close, I want to reiterate the importance of Taxpayer Assistance Centers as the local face of the Internal Revenue Service. The Internal Revenue Service should be increasing this presence and not limiting it.

H.R. 5440 is a commonsense bill that requires the IRS to provide public notice, including through nonelectronic means, 90 days prior to the closure of a Taxpayer Assistance Center. This notice ensures that affected taxpayers are aware of closures, as well as information on alternative forms of assistance that are available. This notice will help communities and taxpayers better answer their questions and comply with their tax obligations.

As I have said, this is, indeed, a commonsense bill. I urge my colleagues to support it, and I yield back the balance of my time.

Ms. JENKINS of Kansas. Mr. Speaker, I yield myself such time as I may consume.

I want to again thank Congresswoman KAREN HANDEL and Congressman TOM O'HALLERAN for their leadership on this issue.

H.R. 5440 provides important transparency regarding closure of TACs to ensure that the public is notified and provided with information on how they can get the help they need from the IRS.

Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentlewoman from Kansas (Ms. JENKINS) that the House suspend the rules and pass the bill, H.R. 5440, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

□ 1345

RESTRICTING IMMEDIATE SALE OF SEIZED PROPERTY BY SECRETARY OF THE TREASURY TO PERISHABLE GOODS

Ms. JENKINS of Kansas. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5446) to amend the Internal Revenue Code of 1986 to restrict the immediate sale of seized property by the Secretary of the Treasury to perishable goods, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5446

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. RULES FOR SEIZURE AND SALE OF PERISHABLE GOODS RESTRICTED TO ONLY PERISHABLE GOODS.

(a) IN GENERAL.—Section 6336 of the Internal Revenue Code of 1986 is amended by striking “or become greatly reduced in price or value by keeping, or that such property cannot be kept without great expense”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property seized after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentlewoman from Kansas (Ms. JENKINS) and the gentleman from New York (Mr. CROWLEY) each will control 20 minutes.

The Chair recognizes the gentlewoman from Kansas.

GENERAL LEAVE

Ms. JENKINS of Kansas. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 5446, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman from Kansas?

There was no objection.

Ms. JENKINS of Kansas. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, as most of us are aware, the IRS has the ability to seize and sell a taxpayer's property to satisfy unpaid taxes.

However, given the profound impact of such a move on the taxpayer's livelihood, well-defined safeguards govern these seizures.

Nonetheless, the Ways and Means Oversight Subcommittee discovered last year that there are ways for the IRS to legally circumvent these protections.

While IRS auctions typically require a 10-day advance notice and the establishment of minimum bid requirements to ensure profits sufficient to cover the unpaid taxes, the IRS can forego these requirements by deeming seized goods as perishable.

Under current law, perishable goods are defined as those that are likely to go bad, become greatly reduced in price or value by keeping, or cannot be kept without great expense to the IRS.

If the IRS deems the goods seized to be perishable, it can sell them on the same day without any minimum bid requirements. This streamlined process can lead to seized goods being sold for significantly less than a normal auction would allow.

H.R. 5446, the bill before us, puts in place much-needed safeguards on the same-day seizure and sale of a taxpayer's property.

While we are discussing this bill today, I would like to talk a little bit about the Oversight Subcommittee's findings that led us to this point.

Last year, the subcommittee first became aware of this issue after local news reports from Dallas, Texas, brought to light the 2015 seizure of a bridal shop, including dresses and sewing machines.

These goods were then sold immediately at auction within hours of their seizure. This left the owners with no means of earning an income going forward, while not fully satisfying their tax debts.

Now, common sense would tell us that this sale was not in the best interest of the couple, whose livelihood was ruined, or the IRS, who did not fully collect the amount owed.

Further investigation by the subcommittee also found that there were at least eight other instances of small businesses being liquidated using the perishable goods designation in the past few years.

In only two of the cases did there appear to be any goods offered as part of the sale.

The subcommittee concluded that while the IRS' use of this authority is limited, when it is used, the goods sold under this designation are typically the contents of a small business and are almost never in danger of immediately going bad.

To give you an idea of what I am talking about, the IRS designated things such as sporting goods, artwork, scrapbooking materials, automotive supplies, and workout equipment as perishable.

Now, I don't know about you, but when I think of things that are likely to go bad, I think of things that we produce in my home State of Kansas, like meat or dairy products.

As a result, this commonsense bipartisan bill limits the IRS' ability to seize and immediately sell a taxpayer's property to only cases where the seized goods are actually likely to go bad.

I would like to thank the bill's sponsors, Congressman FERGUSON and Congressman CROWLEY, for all of their hard work on this issue.

Mr. Speaker, I urge my colleagues to join me in supporting this bipartisan bill, and I reserve the balance of my time.

Mr. CROWLEY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of H.R. 5446, and I thank Mr. FERGUSON for working with our office to bring this bill to committee and here to the floor as well. And I thank the gentlewoman from Kansas (Ms. JENKINS) for managing the time on this bill. This may be one of the last things she gets to do here on the House floor, and I just want to thank her for her friendship throughout the years, as well, and working in a bipartisan way with us on occasion.

Mr. Speaker, as my colleague mentioned, this is a targeted bill to address the overzealous enforcement of existing law. These changes are needed because, as Mr. FERGUSON will point out as well, we have found ourselves in an environment where small-business owners have seen their property and products taken and sold within 24 hours.

Take, for example, as was mentioned by Ms. JENKINS, the 2015 IRS raid of Mii's Bridal and Tuxedo shop in Garland, Texas. Claiming the owners owed back taxes, the IRS agents seized \$17,000 in cash and \$650,000 in wedding dresses and equipment, like sewing machines. The agents then immediately auctioned off those items, even though their tax dispute was not settled and has not been contested.

The agency argued the expedited procedures were needed because they said the dresses, as was mentioned, were perishable goods. These were not oranges or grapefruits, they were not apples or eggs, they were dresses.

By invoking the word “perishable,” the IRS didn't have to post advance public notice of the auction or wait at least 10 days for sunlight to come in before selling the goods, as is normally required.

To say this is wrong is an understatement. Clothing, as we all know, is not really perishable. It will decay over time and when it is worn, but left to its own, it doesn't decay. It is not perishable.

And destroying an immigrant-owned business—an immigrant-owned business—within hours, that took decades to build, should never have happened in the first place.

How the IRS used civil asset forfeiture in this case goes against a bedrock principle of our country, of the