

The SPEAKER pro tempore. The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Ms. JENKINS of Kansas. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

## 21ST CENTURY IRS ACT

Ms. JENKINS of Kansas. Mr. Speaker, pursuant to House Resolution 831, I call up the bill (H.R. 5445) to amend the Internal Revenue Code of 1986 to improve cybersecurity and taxpayer identity protection, and modernize the information technology of the Internal Revenue Service, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 831, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, is considered as adopted, and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 5445

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

### SECTION 1. SHORT TITLE; ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “21st Century IRS Act”.

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents of this Act is as follows:

Sec. 1. Short title; etc.

### TITLE I—CYBERSECURITY AND IDENTITY PROTECTION

Sec. 101. Public-private partnership to address identity theft refund fraud.

Sec. 102. Recommendations of Electronic Tax Administration Advisory Committee regarding identity theft refund fraud.

Sec. 103. Information sharing and analysis center.

Sec. 104. Compliance by contractors with confidentiality safeguards.

Sec. 105. Report on electronic payments.

### TITLE II—DEVELOPMENT OF INFORMATION TECHNOLOGY

Sec. 201. Management of Internal Revenue Service information technology.

Sec. 202. Development of online accounts and portals.

Sec. 203. Internet platform for Form 1099 filings.

### TITLE III—MODERNIZATION OF CONSENT-BASED INCOME VERIFICATION SYSTEM

Sec. 301. Disclosure of taxpayer information for third-party income verification.

Sec. 302. Limit redisclosures and uses of consent-based disclosures of tax return information.

### TITLE IV—EXPANDED USE OF ELECTRONIC SYSTEMS

Sec. 401. Electronic filing of returns.

Sec. 402. Uniform standards for the use of electronic signatures for disclosure authorizations to, and other authorizations of, practitioners.

Sec. 403. Payment of taxes by debit and credit cards.

### TITLE I—CYBERSECURITY AND IDENTITY PROTECTION

#### SEC. 101. PUBLIC-PRIVATE PARTNERSHIP TO ADDRESS IDENTITY THEFT REFUND FRAUD.

The Secretary of the Treasury (or the Secretary's delegate) shall work collaboratively with the public and private sectors to protect taxpayers from identity theft refund fraud.

#### SEC. 102. RECOMMENDATIONS OF ELECTRONIC TAX ADMINISTRATION ADVISORY COMMITTEE REGARDING IDENTITY THEFT REFUND FRAUD.

The Secretary of the Treasury shall ensure that the advisory group convened by the Secretary pursuant to section 2001(b)(2) of the Internal Revenue Service Restructuring and Reform Act of 1998 (commonly known as the Electronic Tax Administration Advisory Committee) studies (including by providing organized public forums) and makes recommendations to the Secretary regarding methods to prevent identity theft and refund fraud.

#### SEC. 103. INFORMATION SHARING AND ANALYSIS CENTER.

(a) **IN GENERAL.**—The Secretary of the Treasury (or the Secretary's delegate) may participate in an information sharing and analysis center to centralize, standardize, and enhance data compilation and analysis to facilitate sharing actionable data and information with respect to identity theft tax refund fraud.

(b) **DEVELOPMENT OF PERFORMANCE METRICS.**—The Secretary of the Treasury (or the Secretary's delegate) shall develop metrics for measuring the success of such center in detecting and preventing identity theft tax refund fraud.

(c) **DISCLOSURE.**—

(1) **IN GENERAL.**—Section 6103(k) is amended by adding at the end the following new paragraph:

“(13) **DISCLOSURE OF RETURN INFORMATION FOR PURPOSES OF CYBERSECURITY AND THE PREVENTION OF IDENTITY THEFT TAX REFUND FRAUD.**—

“(A) **IN GENERAL.**—Under such procedures and subject to such conditions as the Secretary may prescribe, the Secretary may disclose specified return information to specified ISAC participants to the extent that the Secretary determines such disclosure is in furtherance of effective Federal tax administration relating to the detection or prevention of identity theft tax refund fraud, validation of taxpayer identity, authentication of taxpayer returns, or detection or prevention of cybersecurity threats.

“(B) **SPECIFIED ISAC PARTICIPANTS.**—For purposes of this paragraph—

“(i) **IN GENERAL.**—The term ‘specified ISAC participant’ means—

“(I) any person designated by the Secretary as having primary responsibility for a function performed with respect to the information sharing and analysis center described in section 403(a) of the 21st Century IRS Act, and

“(II) any person subject to the requirements of section 7216 and which is a participant in such information sharing and analysis center.

“(ii) **INFORMATION SHARING AGREEMENT.**—Such term shall not include any person unless

such person has entered into a written agreement with the Secretary setting forth the terms and conditions for the disclosure of information to such person under this paragraph, including requirements regarding the protection and safeguarding of such information by such person.

“(C) **SPECIFIED RETURN INFORMATION.**—For purposes of this paragraph, the term ‘specified return information’ means—

“(i) in the case of a return which is in connection with a case of potential identity theft refund fraud—

“(I) in the case of such return filed electronically, the internet protocol address, device identification, email domain name, speed of completion, method of authentication, refund method, and such other return information related to the electronic filing characteristics of such return as the Secretary may identify for purposes of this subclause, and

“(II) in the case of such return prepared by a tax return preparer, identifying information with respect to such tax return preparer, including the preparer taxpayer identification number and electronic filer identification number of such preparer,

“(ii) in the case of a return which is in connection with a case of a identity theft refund fraud which has been confirmed by the Secretary (pursuant to such procedures as the Secretary may provide), the information referred to in subclauses (I) and (II) of clause (i), the name and taxpayer identification number of the taxpayer as it appears on the return, and any bank account and routing information provided for making a refund in connection with such return, and

“(iii) in the case of any cybersecurity threat to the Internal Revenue Service, information similar to the information described in subclauses (I) and (II) of clause (i) with respect to such threat.

“(D) **RESTRICTION ON USE OF DISCLOSED INFORMATION.**—

“(i) **DESIGNATED THIRD PARTIES.**—Any return information received by a person described in subparagraph (B)(i)(I) shall be used only for the purposes of and to the extent necessary in—

“(I) performing the function such person is designated to perform under such subparagraph,

“(II) facilitating disclosures authorized under subparagraph (A) to persons described in subparagraph (B)(i)(II), and

“(III) facilitating disclosures authorized under subsection (d) to participants in such information sharing and analysis center.

“(ii) **RETURN PREPARERS.**—Any return information received by a person described in subparagraph (B)(i)(II) shall be treated for purposes of section 7216 as information furnished to such person for, or in connection with, the preparation of a return of the tax imposed under chapter 1.

“(E) **DATA PROTECTION AND SAFEGUARDS.**—Return information disclosed under this paragraph shall be subject to such protections and safeguards as the Secretary may require in regulations or other guidance or in the written agreement referred to in subparagraph (B)(ii). Such written agreement shall include a requirement that any unauthorized access to information disclosed under this paragraph, and any breach of any system in which such information is held, be reported to the Treasury Inspector General for Tax Administration.”.

(2) **APPLICATION OF CIVIL AND CRIMINAL PENALTIES.**—

(A) Section 6103(a)(3) is amended by striking “subsection (k)(10)” and inserting “paragraph (10) or (13) of subsection (k)”.

(B) Section 7213(a)(2) is amended by inserting “or (13)” after “(k)(10)”.

#### SEC. 104. COMPLIANCE BY CONTRACTORS WITH CONFIDENTIALITY SAFEGUARDS.

(a) **IN GENERAL.**—Section 6103(p) is amended by adding at the end the following new paragraph:

“(9) DISCLOSURE TO CONTRACTORS AND OTHER AGENTS.—Notwithstanding any other provision of this section, no return or return information shall be disclosed to any contractor or other agent of a Federal, State, or local agency unless such agency, to the satisfaction of the Secretary—

“(A) has requirements in effect which require each such contractor or other agent which would have access to returns or return information to provide safeguards (within the meaning of paragraph (4)) to protect the confidentiality of such returns or return information,

“(B) agrees to conduct an on-site review every 3 years (or a mid-point review in the case of contracts or agreements of less than 3 years in duration) of each contractor or other agent to determine compliance with such requirements,

“(C) submits the findings of the most recent review conducted under subparagraph (B) to the Secretary as part of the report required by paragraph (4)(E), and

“(D) certifies to the Secretary for the most recent annual period that such contractor or other agent is in compliance with all such requirements.

The certification required by subparagraph (D) shall include the name and address of each contractor and other agent, a description of the contract or agreement with such contractor or other agent, and the duration of such contract or agreement. The requirements of this paragraph shall not apply to disclosures pursuant to subsection (n) for purposes of Federal tax administration.”

(b) CONFORMING AMENDMENT.—Section 6103(p)(8)(B) is amended by inserting “or paragraph (9)” after “subparagraph (A)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures made after December 31, 2022.

#### SEC. 105. REPORT ON ELECTRONIC PAYMENTS.

Not later than 2 years after the date of the enactment of this Act, the Secretary (or the Secretary's delegate), in coordination with the Bureau of Fiscal Service and the Internal Revenue Service, and in consultation with private sector financial institutions, shall submit a written report to Congress describing how the government can utilize new payment platforms to increase the number of tax refunds paid by electronic funds transfer. Such report shall weigh the interests of reducing identity theft tax refund fraud, reducing the Federal Government's costs in delivering tax refunds, the costs and any associated fees charged to taxpayers (including monthly and point-of-service fees) to access their tax refunds, the impact on individuals who do not have access to financial accounts or institutions, and ensuring payments are made to accounts at a financial institution that complies with section 21 of the Federal Deposit Insurance Act, chapter 2 of title I of Public Law 91-508, and subchapter II of chapter 53 of title 31, United States Code (commonly referred to collectively as the “Bank Secrecy Act”) and the USA PATRIOT Act. Such report shall include any legislative recommendations necessary to accomplish these goals.

### TITLE II—DEVELOPMENT OF INFORMATION TECHNOLOGY

#### SEC. 201. MANAGEMENT OF INTERNAL REVENUE SERVICE INFORMATION TECHNOLOGY.

(a) DUTIES AND RESPONSIBILITIES OF INTERNAL REVENUE SERVICE CHIEF INFORMATION OFFICER.—Section 7803 is amended by adding at the end the following new subsection:

“(f) INTERNAL REVENUE SERVICE CHIEF INFORMATION OFFICER.—

“(1) IN GENERAL.—There shall be in the Internal Revenue Service an Internal Revenue Service Chief Information Officer (hereafter referred to in this subsection as the “IRS CIO”) who shall be appointed by the Administrator of the Internal Revenue Service.

“(2) CENTRALIZED RESPONSIBILITY FOR INTERNAL REVENUE SERVICE INFORMATION TECH-

NOLOGY.—The Administrator of the Internal Revenue Service (and the Secretary) shall act through the IRS CIO with respect to all development, implementation, and maintenance of information technology for the Internal Revenue Service. Any reference in this subsection to the IRS CIO which directs the IRS CIO to take any action, or to assume any responsibility, shall be treated as a reference to the Administrator of the Internal Revenue Service acting through the IRS CIO.

“(3) GENERAL DUTIES AND RESPONSIBILITIES.—The IRS CIO shall—

“(A) be responsible for the development, implementation, and maintenance of information technology for the Internal Revenue Service,

“(B) ensure that the information technology of the Internal Revenue Service is secure and integrated,

“(C) maintain operational control of all information technology for the Internal Revenue Service,

“(D) be the principal advocate for the information technology needs of the Internal Revenue Service, and

“(E) consult with the Chief Procurement Officer of the Internal Revenue Service to ensure that the information technology acquired for the Internal Revenue Service is consistent with—

“(i) the goals and requirements specified in subparagraphs (A) through (D), and

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

“(4) STRATEGIC PLAN.—

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

“(i) include performance measurements of such technology and of the implementation of such plan,

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

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

“(iv) take into account planned major acquisitions of information technology by the Internal Revenue Service, including Customer Account Data Engine 2 and the Enterprise Case Management System, and

“(v) align with the needs and strategic plan of the Internal Revenue Service.

“(B) PLAN UPDATES.—The IRS CIO shall, not less frequently than annually, review and update the strategic plan under subparagraph (A) (including the plan for an integrated enterprise architecture described in subparagraph (A)(ii)) to take into account the development of new information technology and the needs of the Internal Revenue Service.

“(5) SCOPE OF AUTHORITY.—

“(A) INFORMATION TECHNOLOGY.—For purposes of this subsection, the term “information technology” has the meaning given such term by section 11101 of title 40, United States Code.

“(B) INTERNAL REVENUE SERVICE.—Any reference in this subsection to the Internal Revenue Service includes a reference to all components of the Internal Revenue Service, including—

“(i) the Office of the Taxpayer Advocate,

“(ii) the Criminal Investigation Division of the Internal Revenue Service, and

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

(b) INDEPENDENT VERIFICATION AND VALIDATION OF THE CUSTOMER ACCOUNT DATA ENGINE 2 AND ENTERPRISE CASE MANAGEMENT SYSTEM.—

(1) IN GENERAL.—The Administrator of the Internal Revenue Service shall enter into a contract with an independent reviewer to verify and validate the implementation plans (including the performance milestones and cost estimates included in such plans) developed for the Customer Account Data Engine 2 and the Enterprise Case Management System.

(2) DEADLINE FOR COMPLETION.—Such contract shall require that such verification and validation be completed not later than the date which is 1 year after the date of the enactment of this Act.

(3) APPLICATION TO PHASES OF CADE 2.—

(A) IN GENERAL.—Paragraphs (1) and (2) shall not apply to phase 1 of the Customer Account Data Engine 2 and shall apply separately to each other phase.

(B) DEADLINE FOR COMPLETING PLANS.—Not later than 1 year after the date of the enactment of this Act, the Administrator of the Internal Revenue Service shall complete the development of plans for all phases of the Customer Account Data Engine 2.

(C) DEADLINE FOR COMPLETION OF VERIFICATION AND VALIDATION OF PLANS.—In the case of any phase after phase 2 of the Customer Account Data Engine 2, paragraph (2) shall be applied by substituting “the date on which the plan for such phase was completed” for “the date of the enactment of this Act”.

(c) COORDINATION OF IRS CIO AND CHIEF PROCUREMENT OFFICER OF THE INTERNAL REVENUE SERVICE.—

(1) IN GENERAL.—The Chief Procurement Officer of the Internal Revenue Service shall—

(A) identify all significant IRS information technology acquisitions and provide written notification to the Internal Revenue Service Chief Information Officer (hereafter referred to in this subsection as the “IRS CIO”) of each such acquisition in advance of such acquisition, and

(B) regularly consult with the IRS CIO regarding acquisitions of information technology for the Internal Revenue Service, including meeting with the IRS CIO regarding such acquisitions upon request.

(2) SIGNIFICANT IRS INFORMATION TECHNOLOGY ACQUISITIONS.—For purposes of this subsection, the term “significant IRS information technology acquisitions” means—

(A) any acquisition of information technology for the Internal Revenue Service in excess of \$1,000,000, and

(B) such other acquisitions of information technology for the Internal Revenue Service (or categories of such acquisitions) as the IRS CIO, in consultation with the Chief Procurement Officer of the Internal Revenue Service, may identify.

(3) SCOPE.—Terms used in this subsection which are also used in section 7803(f) of the Internal Revenue Code of 1986 (as amended by subsection (a)) shall have the same meaning as when used in such section.

#### SEC. 202. DEVELOPMENT OF ONLINE ACCOUNTS AND PORTALS.

(a) IN GENERAL.—The Secretary of the Treasury or the Secretary's delegate (hereafter referred to in this section as the “Secretary”) shall—

(1) develop secure individualized online accounts to provide services to taxpayers and their designated return preparers, including obtaining taxpayer information, making payment of taxes, sharing documentation, and (to the extent feasible) addressing and correcting issues, and

(2) develop a process for the acceptance of tax forms, and supporting documentation, in digital or other electronic format.

(b) ELECTRONIC SERVICES TREATED AS SUPPLEMENTAL; APPLICATION OF SECURITY STANDARDS.—The Secretary shall ensure that the processes described in subsection (a)—

(1) are a supplement to, and not a replacement for, other services provided by the Internal Revenue Service to taxpayers, including face-to-face taxpayer assistance and services provided by phone, and

(2) comply with applicable security standards and guidelines.

(c) PROCESS FOR DEVELOPING ONLINE ACCOUNTS.—

(1) DEVELOPMENT OF PLAN.—Not later than 1 year after the date of the enactment of this Act,

the Secretary shall submit to Congress a written report describing the Secretary's plan for developing the secure individualized online accounts described in subsection (a)(1). Such plan shall address the feasibility of taxpayers addressing and correcting issues through such accounts and whether access to such accounts should be restricted and in what manner.

(2) **DEADLINE.**—The Secretary shall make every reasonable effort to make the secure individualized online accounts described in subsection (a)(1) available to taxpayers by December 31, 2023.

**SEC. 203. INTERNET PLATFORM FOR FORM 1099 FILINGS.**

(a) **IN GENERAL.**—Not later than January 1, 2023, the Secretary of the Treasury or the Secretary's delegate (hereafter referred to in this section as the "Secretary") shall make available an Internet website or other electronic media, with a user interface and functionality similar to the Business Services Online Suite of Services provided by the Social Security Administration, that will provide access to resources and guidance provided by the Internal Revenue Service and will allow persons to—

(1) prepare and file Forms 1099,

(2) prepare Forms 1099 for distribution to recipients other than the Internal Revenue Service, and

(3) maintain a record of completed and submitted Forms 1099.

(b) **ELECTRONIC SERVICES TREATED AS SUPPLEMENTAL; APPLICATION OF SECURITY STANDARDS.**—The Secretary shall ensure that the services described in subsection (a)—

(1) are a supplement to, and not a replacement for, other services provided by the Internal Revenue Service to taxpayers, and

(2) comply with applicable security standards and guidelines.

**TITLE III—MODERNIZATION OF CONSENT-BASED INCOME VERIFICATION SYSTEM**

**SEC. 301. DISCLOSURE OF TAXPAYER INFORMATION FOR THIRD-PARTY INCOME VERIFICATION.**

(a) **IN GENERAL.**—Not later than 1 year after the close of the 2-year period described in subsection (d)(1), the Secretary of the Treasury or the Secretary's delegate (hereafter referred to in this section as the "Secretary") shall implement a program to ensure that any qualified disclosure—

(1) is fully automated and accomplished through the Internet, and

(2) is accomplished in as close to real-time as is practicable.

(b) **QUALIFIED DISCLOSURE.**—For purposes of this section, the term "qualified disclosure" means a disclosure under section 6103(c) of the Internal Revenue Code of 1986 of returns or return information by the Secretary to a person seeking to verify the income or creditworthiness of a taxpayer who is a borrower in the process of a loan application.

(c) **APPLICATION OF SECURITY STANDARDS.**—The Secretary shall ensure that the program described in subsection (a) complies with applicable security standards and guidelines.

(d) **USER FEE.**—

(1) **IN GENERAL.**—During the 2-year period beginning on the first day of the 6th calendar month beginning after the date of the enactment of this Act, the Secretary shall assess and collect a fee for qualified disclosures (in addition to any other fee assessed and collected for such disclosures) at such rates as the Secretary determines are sufficient to cover the costs related to implementing the program described in subsection (a), including the costs of any necessary infrastructure or technology.

(2) **DEPOSIT OF COLLECTIONS.**—Amounts received from fees assessed and collected under paragraph (1) shall be deposited in, and credited to, an account solely for the purpose of carrying out the activities described in subsection (a). Such amounts shall be available to carry out

such activities without need of further appropriation and without fiscal year limitation.

**SEC. 302. LIMIT REDISCLOSURES AND USES OF CONSENT-BASED DISCLOSURES OF TAX RETURN INFORMATION.**

(a) **IN GENERAL.**—Section 6103(c) is amended by adding at the end the following: "Persons designated by the taxpayer under this subsection to receive return information shall not use the information for any purpose other than the express purpose for which consent was granted and shall not disclose return information to any other person without the express permission of, or request by, the taxpayer."

(b) **APPLICATION OF PENALTIES.**—Section 6103(a)(3) is amended by inserting "subsection (c)," after "return information under".

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to disclosures made after the date of the enactment of this Act.

**TITLE IV—EXPANDED USE OF ELECTRONIC SYSTEMS**

**SEC. 401. ELECTRONIC FILING OF RETURNS.**

(a) **IN GENERAL.**—Section 6011(e)(2)(A) is amended by striking "250" and inserting "the applicable number of".

(b) **APPLICABLE NUMBER.**—Section 6011(e) is amended by adding at the end the following new paragraph:

"(6) **APPLICABLE NUMBER.**—For purposes of paragraph (2)(A), the applicable number shall be determined in accordance with the following table:

"(A) in the case of calendar years before 2020, 250,

"(B) in the case of calendar year 2020, 100, and

"(C) in the case of calendar years after 2020, 10."

(c) **RETURNS FILED BY A TAX RETURN PREPARER.**—Section 6011(e)(3) is amended by adding at the end the following new subparagraph:

"(D) **EXCEPTION FOR CERTAIN PREPARERS LOCATED IN AREAS WITHOUT INTERNET ACCESS.**—The Secretary may waive the requirement of subparagraph (A) if the Secretary determines, on the basis of an application by the tax return preparer, that the preparer cannot meet such requirement by reason of being located in a geographic area which does not have access to internet service (other than dial-up or satellite service)."

(d) **EFFECTIVE DATE.**—The amendments made by this section shall take effect on the date of the enactment of this Act.

**SEC. 402. UNIFORM STANDARDS FOR THE USE OF ELECTRONIC SIGNATURES FOR DISCLOSURE AUTHORIZATIONS TO, AND OTHER AUTHORIZATIONS OF, PRACTITIONERS.**

Section 6061(b)(3) is amended to read as follows:

"(3) **PUBLISHED GUIDANCE.**—

"(A) **IN GENERAL.**—The Secretary shall publish guidance as appropriate to define and implement any waiver of the signature requirements or any method adopted under paragraph (1).

"(B) **ELECTRONIC SIGNATURES FOR DISCLOSURE AUTHORIZATIONS TO, AND OTHER AUTHORIZATIONS OF, PRACTITIONERS.**—Not later than 6 months after the date of the enactment of this subparagraph, the Secretary shall publish guidance to establish uniform standards and procedures for the acceptance of taxpayers' signatures appearing in electronic form with respect to any request for disclosure of a taxpayer's return or return information under section 6103(c) to a practitioner or any power of attorney granted by a taxpayer to a practitioner.

"(C) **PRACTITIONER.**—For purposes of subparagraph (B), the term 'practitioner' means any individual in good standing who is regulated under section 330 of title 31, United States Code."

**SEC. 403. PAYMENT OF TAXES BY DEBIT AND CREDIT CARDS.**

Section 6311(d)(2) is amended by adding at the end the following: "The preceding sentence

shall not apply to the extent that the Secretary ensures that any such fee or other consideration is fully recouped by the Secretary in the form of fees paid to the Secretary by persons paying taxes imposed under subtitle A with credit, debit, or charge cards pursuant to such contract. Notwithstanding the preceding sentence, the Secretary shall seek to minimize the amount of any fee or other consideration that the Secretary pays under any such contract."

The SPEAKER pro tempore. The bill, as amended, shall be debatable for 1 hour, equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

The gentlewoman from Kansas (Ms. JENKINS) and the gentleman from Georgia (Mr. LEWIS) each will control 30 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 submit extraneous material on H.R. 5445, 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, we have a significant opportunity to improve tax administration as we take up H.R. 5445, the bipartisan 21st Century IRS Act. This bill seeks to move the Internal Revenue Service into the 21st century by placing a renewed focus on modernization of the IRS and improving taxpayer experience.

Before we talk more about this bill, I would like to take a moment to thank the bill's original cosponsors, Representatives MIKE BISHOP of Michigan and SUZAN DELBENE of Washington, for their strong leadership on this bill. I would also like to thank Representative JOHN LEWIS of Georgia and his staff for being such great partners in this effort.

I think this bill and the others we have put forward as part of the larger IRS package are all the better for having worked through this process in a bipartisan fashion. Together, we have held 13 formal committee events over the past 3 years, hearing testimony and receiving comments from a diverse group of taxpayers, practitioners, and advocacy groups; and together, we have developed what we believe are bipartisan solutions that help improve the agency and, more importantly, the experience of all taxpayers.

□ 1430

Now turning to this bill. Over the past 2 years, the Ways and Means Oversight Subcommittee has spent significant time, on a bipartisan basis, focusing on IRS management of information technology and cybersecurity. Through this process, we sought to have deeper,

ongoing conversations with the agency to better understand its current and future needs and challenges.

We have also met with taxpayers and other stakeholders to understand their experiences and concerns, and we have sought to provide strong public accountability for the IRS' IT and cybersecurity failures where we felt it was most needed. These collective interactions helped to shape many of the provisions in the bill before us today.

While the IRS spends approximately \$2.4 billion annually on IT, it continues to struggle with undertaking and completing large IT modernization efforts to update its legacy systems, some of which date back to the 1960s. In the era of 5G and broadband Internet, it is still hard to imagine why the IRS continues to use technology our children wouldn't even be able to recognize.

In addition, the IRS continues to face ongoing cybersecurity threats and fraud schemes, which seem to exploit IRS systems and steal taxpayer information and refunds. These issues result in the waste of billions of taxpayer dollars spent maintaining old systems.

We have also seen these outdated systems severely impact the IRS' ability to assist taxpayers. Whether it be long processing times for tax refunds or frustrations over the inability to reach the IRS by phone, the IRS' underlying IT affects all aspects of the taxpayers' experience.

For example, just yesterday we saw the magnitude of what can happen when the IRS IT systems fail. Yesterday, starting at 2 a.m., dozens of IRS systems integral to a successful filing season went down, leaving the agency unable to accept tax returns on the day when they were needed the most. While the full impact of these outages remains to be seen, this is simply unacceptable.

The bill before us today seeks to address many of these issues. It starts by requiring ongoing strategic IT planning, codifying and clearly laying out the roles and responsibilities of the chief information officer, and requiring additional oversight of two of the largest and most problematic IRS IT systems. Doing so strengthens IRS accountability for its IT modernization efforts, ensuring that the IRS spends taxpayer funds in ways that produce measurable results.

This bill also encourages the IRS to more proactively work with its State partners and the private sector to proactively combat criminals who use taxpayer information to steal tax returns. The bill provides the IRS with additional authority to allow the agency to work more closely with its partners.

Finally, the bill also sets forth a new goal for the IRS to have secure online accounts available for taxpayers and their designated preparers by 2023. The IRS has taken far too long to provide even the most basic of online services, and this bill ensures that the IRS will focus on providing more robust online services for those who want them.

As we think boldly about the IRS of the future, one that is oriented towards helping taxpayers, we should also think boldly about what a modern IRS looks like:

One where taxpayers can easily access their information, day or night; readily have their questions answered; and quickly resolve issues;

One where the IRS can be trusted to adequately protect taxpayer information; proactively combat identity theft, tax return fraud; and readily assist taxpayers when they are victims of this fraud;

And one where the IRS meets the taxpayer where they are, whether it be online, in person, or on the phone.

It also means having an IRS that is held accountable when modernization efforts fall short. As we work towards the first major overhaul of the IRS in 20 years, our goal is to ensure that these reforms are built upon IT systems that are state-of-the-art, ones that work for the taxpayer, not against them. These reforms are necessary and long overdue.

I urge my colleagues to support this bipartisan bill.

Mr. Speaker, I include in the RECORD a score that we have received from the Congressional Budget Office.

U.S. CONGRESS,  
CONGRESSIONAL BUDGET OFFICE,  
Washington, DC, April 16, 2018.

Hon. KEVIN BRADY,  
Chairman, Committee on Ways and Means,  
House of Representatives, Washington, DC.

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for H.R. 5445, the 21st Century IRS Act.

If you wish further details on this estimate, we will be pleased to provide them.

Sincerely,

KEITH HALL,  
Director.

Enclosure.

H.R. 5445—21ST CENTURY IRS ACT

As reported by the House Committee on  
Ways and Means on April 13, 2018

H.R. 5445 aims to:

Combat identity theft and tax refund fraud at the Internal Revenue Services (IRS);

Create an automated system to verify taxpayer information for authorized users;

Modernize information technology (IT) systems within the IRS; and

Expand the use of electronic information systems within the IRS.

According to the IRS, most of the provisions in the bill regarding fraud and identity theft would codify current IRS policies and practices and implementing them would have no significant cost. However, other provisions, including modernizing the IRS's IT systems, developing a system to provide taxpayer income information to authorized users, and expanding the use of electronic information systems, would have a significant cost over the 2019–2023 period. For example, over the past five years, the IRS has spent an average of \$290 million annually on modernizing its business systems. CBO has not completed an estimate of the cost of implementing those provisions.

The staff of the Joint Committee on Taxation (JCT) estimates that enacting H.R. 5445 would increase revenues by less than \$500,000. Pay-as-you-go procedures apply because the bill would affect revenues. Enacting H.R. 5445 would not affect direct spending.

CBO and JCT estimate that enacting H.R. 5445 would not increase net direct spending or on-budget deficits in any of the four consecutive 10-year periods beginning in 2029.

JCT has reviewed H.R. 5445 and determined that it contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

The CBO staff contact for this estimate is Matthew Pickford. The estimate was reviewed by H. Samuel Papenfuss, Deputy Assistant Director for Budget Analysis.

Ms. JENKINS of Kansas. Mr. Speaker, I reserve the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in strong support of H.R. 5445. This bill is an important first step to bringing the IRS into the 21st century.

Let me begin by thanking the gentlewoman from Kansas, Ms. JENKINS, for her hard work on this bill. I would also like to thank our colleagues—the gentleman from Michigan (Mr. BISHOP) and the gentlewoman from Washington (Ms. DELBENE)—for their good work and their leadership on this bill. I would also like to thank our staff for helping us closely examine the IRS operation.

Before we put pen to paper, we took our time to learn about the agency and the taxpayer experience. In the past year, the Oversight Subcommittee held five hearings and four roundtable discussions on this bill. The staff also went on site visits to see the issues firsthand. In every meeting, the subcommittee heard concerns about outdated technology, the need for better coordination, and the increasing security threats.

In response, the committee developed a bipartisan bill that will improve the IRS IT system. The 21st Century IRS Act will also strengthen the role of the IRS chief information officer. Most importantly, H.R. 5445 will protect taxpayers' information and fight identity theft and tax refund fraud.

The 21st Century IRS Act addresses some of the most commonsense taxpayer service and IT challenges. It also continues the work of the former IRS Commissioner, who took steps to bring government and industry together to address some of these issues.

Mr. Speaker, make no mistake, much more is needed. As we all know, identity theft and tax fraud continue to challenge tax administration. Congress' decisions to cut the agency's budget by nearly \$1 billion over the past 8 years has not helped. We all understand that the IRS is in desperate need of more funding and more staff. These reductions harm both taxpayer services and tax administration.

Unfortunately, the chickens are coming home to roost—and I know something about chickens coming home to roost; I used to raise chickens—and showing the Nation that this path is not sustainable.

Yesterday, the IRS experienced a number of IT challenges. Although the IRS extended the tax filing deadline,

this experience showed the Nation how important it is that Congress invest in the IRS systems and operations. Mr. Speaker, I believe that each and every one of us cares deeply about the agency's ability to provide service to taxpayers. The 21st Century IRS Act is an important first step in this process.

I urge my colleagues to support this bill. Mr. Speaker, I reserve the balance of my time.

Ms. JENKINS of Kansas. Mr. Speaker, I yield 3 minutes to the gentleman from Kansas (Mr. ESTES).

Mr. ESTES of Kansas. Mr. Speaker, I rise today in support of H.R. 5445, the 21st Century IRS Act, which would modernize the IRS, making it safer and more accessible to taxpayers.

It seems appropriate to discuss this bill on what has turned into the second tax day of 2018, after the IRS faced disruptive technical issues during yesterday's filing deadline. These glitches are a clear reminder of why we need to modernize the IRS.

Today, many taxpayers use their smartphones to pay bills, conduct business, and order pizza. Banks, businesses, and others in the private sector have continued to meet the demand of our tech-savvy citizens and have provided them with first-class service.

In addition to convenience and access, Americans deserve to have their identity protected when interacting with the public and private sector, whether that is offline or online. The IRS should be no different. That is why I am pleased this bill includes language about cybersecurity, identity theft, and information technology upgrades. Outdated systems from the 1960s are not the best way to protect the information of millions of Americans who interact with the IRS each year.

This tax day was the last day taxpayers had to file using an antiquated Tax Code. I urge my colleagues to support this bipartisan legislation so that taxpayers no longer have to file using antiquated and unsecure technology.

Mr. LEWIS of Georgia. Mr. Speaker, I yield 5 minutes to the gentlewoman from Washington (Ms. DELBENE), the Democratic lead cosponsor.

Ms. DELBENE. Mr. Speaker, first, I would like to thank our Oversight Subcommittee leaders, Mr. LEWIS and Ms. JENKINS, for all of their efforts on the important bills that we have been considering this week.

A few weeks ago, I had the opportunity to visit with constituents of mine who are serving low-income taxpayers in our community through the Volunteer Income Tax Assistance program. I am so pleased to see that this important partnership will be made permanent by legislation that we passed yesterday.

I am grateful to my colleague, Mr. BISHOP, for his hard work and for working with me on this bill, the 21st Century IRS Act. It is an important bill that enhances needed reforms to enhance cybersecurity and online access for taxpayers, including small-business

owners. It is long past time for the IRS to enter the digital age and to give taxpayers a safe, secure, user-friendly online portal to serve their needs.

As a former State Department of Revenue director and a tech industry veteran, I know firsthand that coordination between private sector technology experts and tax administrators at the State and Federal level can produce real results for taxpayers and a better user experience for all stakeholders. We should strive to harness technology to create a more seamless and dependable experience for American families who are becoming increasingly accustomed to conducting their financial business safely online.

Something we saw yesterday is an ongoing challenge for the IRS. By codifying things like the Security Summit and the role of the IRS CIO, this bill should create some continuity in terms of prioritizing technology improvements and improving the taxpayer experience.

I am also glad that we are addressing improvements for small-business owners, like the development of an online portal for 1099 filings. I know small-business owners in my district and across the country are tired of waiting for more user-friendly, web-based systems, and this is a good first step for them. We should be streamlining the filing process so that they can spend less time and money on tax compliance and more on growing their businesses.

While this bill is clearly an incredibly important step forward, I would like to share the comments of a CPA who weighed in on the discussion draft of the legislation as a reminder that this is not the end of our work. He noted that cutting the IRS budget has been steadily cutting the effectiveness of the IRS for many years, and he said: "We are at a perilous point where honest taxpayers are extremely frustrated. Fix it quick, or it will become too broken to fix."

After hearing from IRS administrators, taxpayers, and technology experts over the past couple of years, I think we may be in or approaching the red zone of becoming too broken to fix. Just like a pothole that would cost \$1,000 to fix today or \$10,000 to fix tomorrow, we need to make some smart investments in IRS technology today before they become insurmountably expensive tomorrow.

Around 64 percent of IRS hardware is aged and out of warranty, and 32 percent of software is two or more versions out of date. Systems that the IRS relies on to store taxpayer data are failing, and they have serious concerns that they could break down or fail to withstand a cyber attack.

These are not issues we can let fester any longer. Let's build on the progress we are making here today to get those systems modernized and really get the job done for American taxpayers.

□ 1445

Ms. JENKINS of Kansas. Mr. Speaker, I yield 3 minutes to the gentleman from North Carolina (Mr. MCHENRY).

Mr. MCHENRY. Mr. Speaker, I want to thank the bill's sponsor, the gentlewoman from Kansas (Ms. JENKINS), for her leadership in putting this package together.

What a week to do it. Now, I firmly believe that God has a sense of humor, and God even has a sense of humor in the collection of our taxes. Because of an electronic filing system glitch at the IRS, because of a technology failure, the American people got a reprieve for 24 hours on filing their taxes. And miracle of miracles, we did not expect this, but a bipartisan bill comes to the floor to address the technology needs of the IRS. God, indeed, has a sense of humor or a deep understanding of public policy. But I think God is in all things, so he certainly is in this.

Now, that glitch of the IRS is just the public acknowledgment of the desperate need that we know this agency has to be modernized. We modernized the Tax Code, now we need to modernize the collection of our taxes as American people. The 21st Century IRS Act is the first comprehensive, bipartisan step to address this problem. Significant reforms are contained in this bill.

Now, take, for instance, my provision in the bill, for example. It is a bicameral, bipartisan piece of legislation that Congressman BLUMENAUER and I introduced here in the House and Senators BOOKER and CRAPO introduced in the Senate. That section of the bill, section 301, simply says the IRS has to stop using a manual process involving fax machines to verify income.

Now, the fax machine was a fantastic business product that became a consumer product in the 1980s. It is great technology, but it is not modern technology and not the best technology. And so while it may seem laughable that IRS employees are still sitting around using fax machines to process things that in the private sector would be done in an instant, in a second, in less than a second to verify using computer technology, the not-so-funny part is the impact it has had on the hardworking American people who are delayed in getting lending needs or getting their family needs met for financial decisions.

Mortgages, small business loans, student debt refinancing, and consumer debt, generally, those loans have to get a verification from the IRS on how much income they made last year. Now, all we are saying is modernize it, make it the standard of the private sector, and deliver better for the taxpayers.

It is bipartisan. I am grateful that we have initiatives like that in this broader package that we will see across the House floor and hopefully see into law. I urge my colleagues to vote "yes," and I thank the leadership on both sides of the aisle for making this day possible.

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

Ms. JENKINS of Kansas. Mr. Speaker, I yield 4 minutes to the gentlewoman from Indiana (Mrs. WALORSKI).

Mrs. WALORSKI. Mr. Speaker, I rise in strong support of the bipartisan IRS reform package, including the 21st Century IRS Act.

There is a trust gap that exists between taxpayers and the IRS, and the IRS' information technology systems are a good example of why. The IRS has an urgent need to overhaul its IT systems, some of which date back to the Kennedy administration. But repeated mistakes, big and small, undermine our trust in them.

Take the \$12 million they spent on a new email system they couldn't use. The inspector general report revealed the IRS bought it without first determining project infrastructure needs, integration requirements, business requirements, and whether the subscriptions were technologically feasible.

Or take the Return Review Program, the RRP. The new fraud detection program came in years behind schedule and hundreds of millions of dollars over budget. Here are just a few of the reasons the IRS cited when it put the RRP into a strategic pause in 2014.

They said, they paused "to determine the priority and direction from IRS senior leadership; to articulate and align on RRP's role in the broader business vision; to ensure clear and concise understanding of scope, cost, and schedule" with contractors; and, finally, budgetary constraints.

Mr. Speaker, unforced errors are turning vital projects into boondoggles. We could be applauding the IRS for buying a system off the shelf. Instead, we are scolding them for not asking the most basic questions before buying it.

I hear complaints about the IRS' budget, and I think about the RRP. Senior leadership gave no direction, no one knew how it would fit into the big picture, and contractors were way out of the loop. Everyone essentially ran in circles until they ran out of money. You know what? More money can't fix failed leadership or a broken culture. Better guidelines, codified rules, and more intentional strategic planning can.

That is why I introduced H.R. 5362, the IRS Information Technology Accountability Act, and I am thankful it was included in the 21st Century IRS Act. My bill takes some important steps to prevent future boondoggles and instill accountability.

Number one, codifying the responsibilities of the chief information officer, or the CIO; two, requiring the CIO to develop, implement, and update a multiyear IT strategic plan; and three, requiring regular coordination between the CIO and the chief procurement officer.

It also singles out two major projects for independent verification and validation. The first is CADE 2. It is still years from completion and almost a decade and \$1 billion spent. The other, Enterprise Case Management, is a system that was supposed to be used agency-wide but was suspended because the

IRS bought software that couldn't be used agency-wide. These projects need to be on a better trajectory.

Mr. Speaker, I am proud we are taking important bipartisan steps to close this IRS trust gap. I want to thank Chairman BRADY, Chairman JENKINS, and Mr. BISHOP for all of their hard work on this bill. I urge my colleagues to support the 21st Century IRS Act.

Mr. LEWIS of Georgia. Mr. Speaker, I continue to reserve the balance of my time.

Ms. JENKINS of Kansas. Mr. Speaker, I yield 6 minutes to the gentleman from Michigan (Mr. BISHOP).

Mr. BISHOP of Michigan. Mr. Speaker, I thank the chairwoman for yielding.

Mr. Speaker, I rise today to support my bill, H.R. 5445, the 21st Century IRS Act, a bill that will improve cybersecurity and taxpayer identity protection, as well as modernize the information technology system at the IRS. I am grateful today for the bipartisan support. This is a very important issue.

One of the most common, heartbreaking issues I have had to deal with on a recurring basis since I have been elected a member of elected government is identity theft. That is why I wrote the Michigan Identity Theft Protection Act while serving in the Michigan Senate.

I am disheartened to say, however, that since coming to Congress, those stories of identity theft have only become more frequent and are often compounded by problems in dealing with the IRS, many of which center around the delays due to their outdated technology.

Take, for instance, my constituent, Lance. Lance filed his 2015 Federal return in March of 2016. In May of that year, he was notified that his refund was being held until the IRS could verify certain items. Over the next 8 months, Lance tried multiple times to get additional information from the IRS. Finally, in January, they told him that his case had been closed, yet he had not received his refund.

Over the next 6 months, his case was reopened and went from being flagged for identity theft, then cleared, only to be flagged again. Finally, after 18 months of back and forth with the IRS, Lance received his refund of tens of thousands of dollars.

While we want to be vigilant in protecting taxpayers' identities, these unnecessary delays are bad for everyone. I know I am not alone in this Chamber. Most of us, if not all of the Members of this body, have heard a distressed story from a constituent about how they had their tax refund stolen.

That is why my legislation will codify a current public-private partnership, whereby the IRS engages with States and industry to find ways to reduce identity theft tax refund fraud. This will provide them with additional tools to proactively identify trends and schemes as they come about. By heading off ID theft at the beginning of the

process, we can eliminate the need for the IRS to chase down fraudulently paid refunds and reduce the burden on the unfortunate taxpayers who have had their identities stolen.

Mr. Speaker, another source of delay at the IRS and angst for our constituents comes from the severely outdated IT systems at the IRS. Take, for instance, another constituent of mine, Tom from Oakland County. Tom had a return audited, and the auditor mistakenly entered his income by misplacing a decimal point by two spaces and recorded Tom's income as being 100 times its actual amount. This resulted in the IRS telling Tom that he owed a tax bill 18 times his income for that year.

After my office and the Taxpayer Advocate's Office got involved, the IRS fixed the issue but told Tom that he might still receive collection letters until the computer system was able to update with the correct information. This uncertainty coming from the IRS is simply unacceptable. The outdated technology at the IRS is not the fault of the taxpayer.

Now, to address this issue, this legislation includes an important provision that my colleague, Mrs. WALORSKI, has worked on for a very long time. It provides much needed accountability by setting forth clear guidelines, processes, and responsibilities for the IRS officials who are responsible for maintaining and modernizing the IRS IT.

It also includes a provision put forward by Mr. RENACCI, which would allow businesses to file their 1099 information through a taxpayer-friendly internet portal. This will ease the compliance burden for taxpayers and businesses and allow the IRS to get tax information in a timely manner, which will improve the quality and accuracy of the security checks.

In conclusion, Mr. Speaker, we live in a world of constantly emerging threats and sophisticated criminals who are probing and trying to gain access to the IRS, and, ultimately, the taxpayer's information. The 21st Century IRS Act will help move the IRS in the right direction with meaningful and bipartisan solutions.

Mr. LEWIS of Georgia. Mr. Speaker, I yield myself such time as I may consume, and I am prepared to close.

Mr. Speaker, this is a good bill and a necessary bill. Again, I thank the chair, the gentleman from Michigan (Mr. BISHOP), the gentlewoman from Washington (Ms. DELBENE), and all of our colleagues for their hard and good work. We should be very, very proud of the process and the product. I urge all of my colleagues to vote "yes" on this bill.

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

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

Mr. Speaker, I, too, want to thank, once again, the ranking member, the gentleman from Georgia (Mr. LEWIS),



for his hard work on this issue, and I appreciate the staff's dedication to getting this to the floor today. This is a thoughtful, bipartisan piece of legislation that will help move the IRS forward and refocus the agency on the taxpayer experience, and I urge all Members to support this legislation.

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

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 831, the previous question is ordered on the bill, as amended.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Ms. JENKINS of Kansas. Mr. Speaker, on that I demand the yeas and nays. The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

#### RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 5:15 p.m. today.

Accordingly (at 2 o'clock and 59 minutes p.m.), the House stood in recess.

□ 1730

#### AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. POE of Texas) at 5 o'clock and 30 minutes p.m.

#### COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,  
HOUSE OF REPRESENTATIVES,  
Washington, DC, April 18, 2018.

Hon. PAUL D. RYAN,  
The Speaker, House of Representatives,  
Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on April 18, 2018, at 5:06 p.m.:

That the Senate agreed to S.J. Res. 57.

With best wishes, I am,

Sincerely,

KAREN L. HAAS.

#### ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings

will resume on questions previously postponed.

Votes will be taken in the following order:

Passage of H.R. 5445;

Passage of H.R. 5444; and

The motion to suspend the rules and pass H.R. 2905.

The first electronic vote will be conducted as a 15-minute vote. Remaining electronic votes will be conducted as 5-minute votes.

#### 21ST CENTURY IRS ACT

The SPEAKER pro tempore. The unfinished business is the vote on passage of the bill (H.R. 5445) to amend the Internal Revenue Code of 1986 to improve cybersecurity and taxpayer identity protection, and modernize the information technology of the Internal Revenue Service, and for other purposes, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the passage of the bill.

The vote was taken by electronic device, and there were—yeas 414, nays 3, not voting 12, as follows:

[Roll No. 145]

YEAS—414

Abraham  
Adams  
Aderholt  
Aguilar  
Allen  
Arrington  
Babin  
Bacon  
Banks (IN)  
Barletta  
Barr  
Barragán  
Barton  
Bass  
Beatty  
Bera  
Bergman  
Beyer  
Biggs  
Bilirakis  
Bishop (GA)  
Bishop (MI)  
Bishop (UT)  
Blackburn  
Blum  
Blumenauer  
Blunt Rochester  
Bonamici  
Bost  
Boyle, Brendan  
F.  
Brady (PA)  
Brady (TX)  
Brat  
Brooks (AL)  
Brooks (IN)  
Brown (MD)  
Brownley (CA)  
Buchanan  
Buck  
Bucshon  
Budd  
Burgess  
Bustos  
Butterfield  
Byrne  
Calvert  
Capuano  
Carbajal  
Cárdenas  
Carson (IN)  
Carter (GA)  
Carter (TX)  
Castor (FL)  
Castro (TX)  
Chabot

Cheney  
Chu, Judy  
Cicilline  
Clark (MA)  
Clarke (NY)  
Clay  
Cleaver  
Clyburn  
Coffman  
Cohen  
Cole  
Collins (GA)  
Collins (NY)  
Comer  
Conaway  
Connolly  
Cook  
Cooper  
Correa  
Costa  
Costello (PA)  
Courtney  
Cramer  
Crawford  
Crist  
Crowley  
Cuellar  
Culberson  
Cummings  
Curbelo (FL)  
Curtis  
Davidson  
Davis (CA)  
Davis, Danny  
Davis, Rodney  
DeFazio  
DeGette  
Delaney  
DeBene  
Demings  
Denham  
Dent  
DeSantis  
DeSaulnier  
DesJarlais  
Deutch  
Diaz-Balart  
Dingell  
Doggett  
Donovan  
Doyle, Michael  
F.  
Duffy  
Duncan (SC)  
Duncan (TN)  
Dunn

Ellison  
Emmer  
Engel  
Eshoo  
Española  
Estes (KS)  
Esty (CT)  
Evans  
Faso  
Ferguson  
Fitzpatrick  
Fleischmann  
Flores  
Fortenberry  
Foster  
Fox  
Frankel (FL)  
Frelinghuysen  
Fudge  
Gabbard  
Gaetz  
Gallagher  
Gallego  
Garrett  
Gianforte  
Gibbs  
Gohmert  
Gomez  
Gonzalez (TX)  
Goodlatte  
Gosar  
Gottheimer  
Gowdy  
Granger  
Graves (GA)  
Graves (LA)  
Graves (MO)  
Green, Al  
Green, Gene  
Griffith  
Grijalva  
Grothman  
Guthrie  
Gutiérrez  
Hanabusa  
Handel  
Harper  
Harris  
Hartzler  
Hastings  
Heck  
Hensarling  
Herrera Beutler  
Hice, Jody B.  
Higgins (LA)  
Higgins (NY)

Hill  
Himes  
Holding  
Hollingsworth  
Hoyer  
Hudson  
Huffman  
Huizenga  
Hultgren  
Hunter  
Hurd  
Issa  
Jackson Lee  
Jayapal  
Jeffries  
Jenkins (KS)  
Jenkins (WV)  
Johnson (GA)  
Johnson (LA)  
Johnson (OH)  
Johnson, E. B.  
Johnson, Sam  
Jones  
Jordan  
Joyce (OH)  
Kaptur  
Katko  
Kelly (IL)  
Kelly (MS)  
Kelly (PA)  
Kennedy  
Khanna  
Kihuen  
Kildee  
Kilmer  
Kind  
King (IA)  
King (NY)  
Kinzinger  
Knight  
Krishnamoorthi  
Kuster (NH)  
Kustoff (TN)  
Labrador  
LaHood  
LaMalfa  
Lamb  
Lamborn  
Lance  
Langevin  
Larsen (WA)  
Larson (CT)  
Latta  
Lawrence  
Lawson (FL)  
Lee  
Levin  
Lewis (GA)  
Lewis (MN)  
Lieu, Ted  
Lipinski  
LoBiondo  
Loebach  
Lofgren  
Long  
Loudermilk  
Love  
Lowenthal  
Lowey  
Lucas  
Luetkemeyer  
Lujan Grisham,  
M.  
Luján, Ben Ray  
Lynch  
MacArthur  
Maloney,  
Carolyn B.  
Maloney, Sean  
Marchant  
Marino  
Marshall  
Mast  
Matsui

McCarthy  
McCaul  
McClintock  
McCollum  
McEachin  
McGovern  
McHenry  
McKinley  
McMorris  
Rodgers  
McNerney  
McSally  
Meadows  
Meehan  
Meeks  
Meng  
Messer  
Mitchell  
Moolenaar  
Mooney (WV)  
Moore  
Moulton  
Mullin  
Murphy (FL)  
Nadler  
Napolitano  
Neal  
Newhouse  
Noem  
Nolan  
Norcross  
Norman  
O'Halloran  
O'Rourke  
Olson  
Palazzo  
Pallone  
Palmer  
Panetta  
Pascarella  
Paulsen  
Payne  
Pearce  
Pelosi  
Perlmutter  
Perry  
Peters  
Peterson  
Pingree  
Pittenger  
Pocan  
Poe (TX)  
Poliquin  
Polis  
Posey  
Price (NC)  
Quigley  
Raskin  
Ratcliffe  
Reed  
Reichert  
Renacci  
Rice (NY)  
Rice (SC)  
Richmond  
Roby  
Roe (TN)  
Rogers (AL)  
Rogers (KY)  
Rohrabacher  
Rokita  
Rooney, Francis  
Ros-Lehtinen  
Rosen  
Roskam  
Ross  
Rothfus  
Rouzer  
Roybal-Allard  
Royce (CA)  
Ruiz  
Ruppersberger  
Rush  
Russell

Rutherford  
Ryan (OH)  
Sánchez  
Sarbanes  
Schakowsky  
Schiff  
Schneider  
Schrader  
Schweikert  
Scott (VA)  
Scott, Austin  
Scott, David  
Sensenbrenner  
Serrano  
Sessions  
Sewell (AL)  
Shea-Porter  
Sherman  
Shimkus  
Shuster  
Sinema  
Sires  
Smith (MO)  
Smith (NE)  
Smith (NJ)  
Smith (TX)  
Smith (WA)  
Smucker  
Soto  
Speier  
Stefanik  
Stewart  
Stivers  
Suozi  
Swalwell (CA)  
Takano  
Taylor  
Tenney  
Thompson (CA)  
Thompson (MS)  
Thompson (PA)  
Thornberry  
Tipton  
Titus  
Tonko  
Torres  
Trott  
Tsongas  
Turner  
Upton  
Valadao  
Vargas  
Veasey  
Vela  
Velázquez  
Visclosky  
Wagner  
Walberg  
Walden  
Walker  
Walorski  
Walters, Mimi  
Walz  
Wasserman  
Schultz  
Waters, Maxine  
Watson Coleman  
Weber (TX)  
Webster (FL)  
Welch  
Wenstrup  
Westerman  
Williams  
Wilson (FL)  
Wilson (SC)  
Wittman  
Womack  
Woodall  
Yarmuth  
Yoder  
Yoho  
Young (AK)  
Young (IA)  
Zeldin

NAYS—3

NOT VOTING—12

Amash  
Amodei  
Black  
Bridenstine  
Cartwright  
Comstock

Massie  
DeLauro  
Garamendi  
Keating  
Nunes

Sanford  
Rooney, Thomas  
J.  
Scalise  
Simpson

□ 1753

Mr. AMASH changed his vote from "yea" to "nay."