

Public Law 115–332
115th Congress

An Act

To amend title 28, United States Code, to permit other courts to transfer certain cases to United States Tax Court.

Dec. 19, 2018
[H.R. 3996]

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

SECTION 1. SHORT TITLE.

This Act may be cited as the “Protecting Access to the Courts for Taxpayers Act”.

Protecting Access
to the Courts for
Taxpayers Act.
28 USC 1 note.

SEC. 2. TRANSFER OF CERTAIN CASES.

Section 1631 of title 28, United States Code, is amended by inserting “(or, for cases within the jurisdiction of the United States Tax Court, to that court)” after “any other such court”.

Approved December 19, 2018.

LEGISLATIVE HISTORY—H.R. 3996:

HOUSE REPORTS: No. 115–598 (Comm. on the Judiciary).

CONGRESSIONAL RECORD, Vol. 164 (2018):

Mar. 14, considered and passed House.

Dec. 11, considered and passed Senate.