

**Editorial Notes**

## REFERENCES IN TEXT

The Social Security Act, referred to in subsec. (d)(3)(E), is act Aug. 14, 1935, ch. 531, 49 Stat. 620. Title XVI of the Act is classified generally to subchapter XVI (§1381 et seq.) of chapter 7 of Title 42, The Public Health and Welfare. Sections 223 and 1616 of the Act are classified to sections 423 and 1382e, respectively, of Title 42. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

Section 212 of Public Law 93-66, referred to in subsec. (d)(3)(E), is set out as a note under section 1382 of Title 42, The Public Health and Welfare.

The Fair Debt Collection Practices Act, referred to in subsec. (e), is title VIII of Pub. L. 90-321, as added by Pub. L. 95-109, Sept. 20, 1977, 91 Stat. 874, which is classified generally to subchapter V (§1692 et seq.) of chapter 41 of Title 15, Commerce and Trade. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of Title 15 and Tables.

## AMENDMENTS

2019—Subsec. (b)(1)(B). Pub. L. 116-25, §1205(c), substituted “7 years” for “5 years”.

Subsec. (c)(2)(A)(ii). Pub. L. 116-25, §1205(b), substituted “more than 2 years has passed since assessment” for “more than ½ of the period of the applicable statute of limitation has lapsed”.

Subsec. (d)(3)(E), (F). Pub. L. 116-25, §1205(a), added subpars. (E) and (F).

2018—Subsec. (e)(2). Pub. L. 115-141, §401(a)(351), made technical amendment to directory language of Pub. L. 114-94, §32103(a). See 2015 Amendment note below.

2015—Subsec. (c). Pub. L. 114-94, §32102(a), added subsec. (c). Former subsec. (c) redesignated (e).

Subsec. (d). Pub. L. 114-94, §32102(b), added subsec. (d). Former subsec. (d) redesignated (f).

Subsec. (e). Pub. L. 114-94, §32102(a), (b), successively redesignated subsec. (c) as (d) and then as (e). Former subsec. (e) redesignated (g).

Subsec. (e)(2). Pub. L. 114-94, §32103(a), as amended by Pub. L. 115-141, §401(a)(351), substituted “to fund the special compliance personnel program account under section 6307” for “for collection enforcement activities of the Internal Revenue Service”.

Subsec. (f). Pub. L. 114-94, §32102(a), (b), successively redesignated subsec. (d) as (e) and then as (f). Former subsec. (f) redesignated (k).

Subsec. (g). Pub. L. 114-94, §32102(a), (b), successively redesignated subsec. (e) as (f) and then as (g).

Subsec. (h). Pub. L. 114-94, §32102(c), added subsec. (h).

Subsec. (i). Pub. L. 114-94, §32102(e), added subsec. (i).

Subsec. (j). Pub. L. 114-94, §32102(f)(1), added subsec. (j).

Subsec. (k). Pub. L. 114-94, §32102(a), (b), (c), (e), (f)(1), successively redesignated subsec. (f) as (g), (h), (i), (j), and then (k).

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-25, title I, §1205(e), July 1, 2019, 133 Stat. 989, provided that:

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section [amending this section and section 6307 of this title] shall apply to tax receivables identified by the Secretary (or the Secretary’s delegate) after December 31, 2020.

“(2) MAXIMUM LENGTH OF INSTALLMENT AGREEMENTS.—The amendment made by subsection (c) [amending this section] shall apply to contracts entered into after the date of the enactment of this Act [July 1, 2019].

“(3) USE OF SPECIAL COMPLIANCE PERSONNEL PROGRAM ACCOUNT.—The amendment made by subsection (d) [amending section 6307 of this title] shall apply to amounts expended from the special compliance per-

sonnel program account after the date of the enactment of this Act.”

## EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-94, div. C, title XXXII, §32102(g)(1), (2), Dec. 4, 2015, 129 Stat. 1736, provided that:

“(1) IN GENERAL.—The amendments made by subsections (a) and (b) [amending this section] shall apply to tax receivables identified by the Secretary [probably means Secretary of the Treasury] after the date of the enactment of this Act [Dec. 4, 2015].

“(2) CONTRACTING PRIORITY.—The Secretary shall begin entering into contracts and agreements as described in the amendment made by subsection (c) [amending this section] within 3 months after the date of the enactment of this Act.”

Pub. L. 114-94, div. C, title XXXII, §32102(g)(4), Dec. 4, 2015, 129 Stat. 1736, provided that: “The amendments made by subsections (e) and (f) [amending this section and repealing provisions formerly set out as a note under this section] shall take effect on the date of the enactment of this Act [Dec. 4, 2015].”

Pub. L. 114-94, div. C, title XXXII, §32103(d), Dec. 4, 2015, 129 Stat. 1738, provided that: “The amendment made by subsection (a) [amending this section] shall apply to amounts collected and retained by the Secretary [probably means Secretary of the Treasury] after the date of the enactment of this Act [Dec. 4, 2015].”

## EFFECTIVE DATE

Pub. L. 108-357, title VIII, §881(f), Oct. 22, 2004, 118 Stat. 1627, provided that: “The amendments made to [by] this section [enacting this section and section 7433A of this title, amending sections 7809 and 7811 of this title, and amending provisions set out as a note under section 7804 of this title] shall take effect on the date of the enactment of this Act [Oct. 22, 2004].”

## BIENNIAL REPORT

Pub. L. 108-357, title VIII, §881(e), Oct. 22, 2004, 118 Stat. 1627, directed the Secretary of the Treasury to biennially submit (beginning in 2005) to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report with respect to qualified tax collection contracts under this section, prior to repeal by Pub. L. 114-94, div. C, title XXXII, §32102(f)(2), Dec. 4, 2015, 129 Stat. 1736.

**§ 6307. Special compliance personnel program account****(a) Establishment of a special compliance personnel program account**

The Secretary shall establish an account within the Department for carrying out a program consisting of the hiring, training, and employment of special compliance personnel, and shall transfer to such account from time to time amounts retained by the Secretary under section 6306(e)(2).

**(b) Restrictions**

The program described in subsection (a) shall be subject to the following restrictions:

(1) No funds shall be transferred to such account except as described in subsection (a).

(2) No other funds from any other source shall be expended for special compliance personnel employed under such program.

(3) Notwithstanding any other authority, the Secretary is prohibited from spending funds out of such account for other than program costs.

**(c) Reporting**

Not later than March of each year, the Commissioner of Internal Revenue shall submit a re-

port to the Committees on Finance and Appropriations of the Senate and the Committees on Ways and Means and Appropriations of the House of Representatives consisting of the following:

(1) For the preceding fiscal year, all funds received in the account established under subsection (a), administrative and program costs for the program described in such subsection, the number of special compliance personnel hired and employed under the program, and the amount of revenue actually collected by such personnel.

(2) For the current fiscal year, all actual and estimated funds received or to be received in the account, all actual and estimated administrative and program costs, the number of all actual and estimated special compliance personnel hired and employed under the program, and the actual and estimated revenue actually collected or to be collected by such personnel.

(3) For the following fiscal year, an estimate of all funds to be received in the account, all estimated administrative and program costs, the estimated number of special compliance personnel hired and employed under the program, and the estimated revenue to be collected by such personnel.

**(d) Definitions**

For purposes of this section—

**(1) Special compliance personnel**

The term “special compliance personnel” means individuals employed by the Internal Revenue Service as field function collection officers or in a similar position, or employed to collect taxes using the automated collection system or an equivalent replacement system.

**(2) Program costs**

The term “program costs” means—

(A) total salaries (including locality pay and bonuses), benefits, and employment taxes for special compliance personnel employed or trained under the program described in subsection (a),

(B) direct overhead costs, salaries, benefits, and employment taxes relating to support staff, rental payments, office equipment and furniture, travel, data processing services, vehicle costs, utilities, communications, software, technology, postage, printing and reproduction, supplies and materials, lands and structures, insurance claims, and indemnities for special compliance personnel hired and employed under this section, and

(C) reimbursement of the Internal Revenue Service or other government agencies for the cost of administering the qualified tax collection program under section 6306.

For purposes of subparagraph (B), the cost of management and supervision of special compliance personnel shall be taken into account as direct overhead costs to the extent such costs, when included in total program costs under this paragraph, do not represent more than 10 percent of such total costs.

(Added Pub. L. 114-94, div. C, title XXXII, § 32103(b), Dec. 4, 2015, 129 Stat. 1736; amended

Pub. L. 116-25, title I, § 1205(d), July 1, 2019, 133 Stat. 989.)

**Editorial Notes**

AMENDMENTS

2019—Subsec. (b)(2). Pub. L. 116-25, § 1205(d)(1)(A), substituted period for “, and no funds from such account shall be expended for the hiring of any personnel other than special compliance personnel.”

Subsec. (b)(3). Pub. L. 116-25, § 1205(d)(1)(B), substituted “for other than program costs.” for “for any purpose other than for costs under such program associated with the employment of special compliance personnel and the retraining and reassignment of current noncollections personnel as special compliance personnel, and to reimburse the Internal Revenue Service or other government agencies for the cost of administering qualified tax collection contracts under section 6306.”

Subsec. (d)(2)(B). Pub. L. 116-25, § 1205(d)(2), substituted “communications, software, technology” for “telecommunications”.

Subsec. (d)(2)(C). Pub. L. 116-25, § 1205(d)(3), added subpar. (C).

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 2019 AMENDMENT

Amendment by Pub. L. 116-25 applicable to amounts expended from the special compliance personnel program account after July 1, 2019, see section 1205(e)(3) of Pub. L. 116-25, set out in a note under section 6306 of this title.

**Subchapter B—Receipt of Payment**

Sec.

6311.	Payment of tax by commercially acceptable means.
[6312.	Repealed.]
6313.	Fractional parts of a cent.
6314.	Receipt for taxes.
6315.	Payments of estimated income tax.
6316.	Payment by foreign currency.
6317.	Payments of Federal unemployment tax for calendar quarter.

**Editorial Notes**

AMENDMENTS

1997—Pub. L. 105-34, title XII, § 1205(b), Aug. 5, 1997, 111 Stat. 998, substituted “Payment of tax by commercially acceptable means” for “Payment by check or money order” in item 6311.

1971—Pub. L. 92-5, title I, § 4(a)(2), Mar. 17, 1971, 85 Stat. 5, struck out item 6312 “Payment by United States notes and certificates of indebtedness”.

1969—Pub. L. 91-53, § 2(f)(2), Aug. 7, 1969, 83 Stat. 93, added item 6317.

**Statutory Notes and Related Subsidiaries**

REPEALS

Pub. L. 92-5, title I, § 4(a)(2), Mar. 17, 1971, 85 Stat. 5, which struck out item 6312, was repealed by Pub. L. 97-258, § 5(b), Sept. 13, 1982, 96 Stat. 1068, 1081.

**§ 6311. Payment of tax by commercially acceptable means**

**(a) Authority to receive**

It shall be lawful for the Secretary to receive for internal revenue taxes (or in payment for internal revenue stamps) any commercially acceptable means that the Secretary deems appropriate to the extent and under the conditions