

# HR 3983

Low Income Taxpayer Protection Act of 2004

Congress: 108 (2003–2005, Ended)

Chamber: House
Policy Area: Taxation
Introduced: Mar 17, 2004

Current Status: Referred to the Subcommittee on Financial Institutions and Consumer Credit, for a period to be subse

Latest Action: Referred to the Subcommittee on Financial Institutions and Consumer Credit, for a period to be

subsequently determined by the Chairman. (Mar 29, 2004)

Official Text: https://www.congress.gov/bill/108th-congress/house-bill/3983

#### **Sponsor**

Name: Rep. Becerra, Xavier [D-CA-31]

Party: Democratic • State: CA • Chamber: House

## Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Brown, Sherrod [D-OH-13]	$D \cdot OH$		Mar 17, 2004
Rep. Frost, Martin [D-TX-24]	$D \cdot TX$		Mar 17, 2004
Rep. McGovern, James P. [D-MA-3]	D · MA		Mar 17, 2004

### **Committee Activity**

Committee	Chamber	Activity	Date
Financial Services Committee	House	Referred to	Mar 29, 2004
Ways and Means Committee	House	Referred To	Mar 17, 2004

### **Subjects & Policy Tags**

# **Policy Area:**

Taxation

#### **Related Bills**

Bill	Relationship	Last Action
108 S 685	Related bill	Mar 21, 2003: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR \$4284-4285)

#### **Summary** (as of Mar 17, 2004)

Low Income Taxpayer Protection Act of 2004 - Amends the Internal Revenue Code to: (1) require the registration of income tax preparers, including tax refund anticipation loan providers, and subjects unregistered preparers and providers to a \$500 per incident violation fine; (2) provide for improved taxpayer services, including, improved electronic filing services, tele-filing, terminating the debt indicator program, assisting low-income taxpayers in receiving direct deposits from the U.S. Treasury, and establishing pilot mobile tax return offices; (3) provide for demonstration grants to eligible entities (federally insured depository institutions, State agencies, Indian tribal organizations, labor organizations, and etc.) to provide tax preparation services and assistance along with establishing an account in a federally insured depository institution for individuals not having such an account; and (4) provide grants for matching funds for the development, expansion, or continuation of qualified tax preparation clinics for low-income tax payers.

### **Actions Timeline**

- Mar 29, 2004: Referred to the Subcommittee on Financial Institutions and Consumer Credit, for a period to be subsequently determined by the Chairman.
- Mar 17, 2004: Introduced in House
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- Mar 17, 2004: Sponsor introductory remarks on measure. (CR E399-400)
- Mar 17, 2004: Referred to the Committee on Ways and Means, and in addition to the Committee on Financial Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
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