

S 685

Low Income Taxpayer Protection Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 21, 2003

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4284-4285)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4284-4285) (Mar 21, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/685

Sponsor

Name: Sen. Bingaman, Jeff [D-NM]

Party: Democratic • State: NM • Chamber: Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Akaka, Daniel K. [D-HI]	D · HI		Mar 21, 2003

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 22, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HR 3983	Related bill	Mar 29, 2004: Referred to the Subcommittee on Financial Institutions and Consumer Credit, for a period to be subsequently determined by the Chairman.

Summary (as of Mar 21, 2003)

Low Income Taxpayer Protection Act of 2003 - 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 21, 2003:** Introduced in Senate
- **Mar 21, 2003:** Sponsor introductory remarks on measure. (CR S4283-4284)
- **Mar 21, 2003:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4284-4285)