

S 832

Taxpayer Protection and Assistance Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 18, 2005

Current Status: Committee on Finance. Measure incorporated into measure S.1321 ordered to be reported.

Latest Action: Committee on Finance. Measure incorporated into measure S.1321 ordered to be reported. (Jun 28, 2006)

Official Text: https://www.congress.gov/bill/109th-congress/senate-bill/832

Sponsor

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

Party: Democratic • State: NM • Chamber: Senate

Cosponsors (11 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Akaka, Daniel K. [D-HI]	D · HI		Apr 18, 2005
Sen. Baucus, Max [D-MT]	D · MT		Apr 18, 2005
Sen. Grassley, Chuck [R-IA]	R · IA		Apr 18, 2005
Sen. Pryor, Mark L. [D-AR]	D · AR		Apr 18, 2005
Sen. Schumer, Charles E. [D-NY]	D · NY		Apr 18, 2005
Sen. Smith, Gordon H. [R-OR]	R · OR		Apr 18, 2005
Sen. Talent, Jim [R-MO]	R · MO		May 11, 2005
Sen. Kerry, John F. [D-MA]	D · MA		Nov 4, 2005
Sen. Durbin, Richard J. [D-IL]	D · IL		Jan 25, 2006
Sen. Lieberman, Joseph I. [D-CT]	D · CT		Apr 26, 2006
Sen. Feinstein, Dianne [D-CA]	D · CA		Jun 13, 2006

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 18, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 S 1321	Procedurally related	Sep 15, 2006: Placed on Senate Legislative Calendar under General Orders. Calendar No. 614.

Taxpayer Protection and Assistance Act of 2005 - Amends the Internal Revenue Code to authorize the Secretary of the Treasury to: (1) make grants to establish tax return preparation clinics for low-income taxpayers; (2) regulate the conduct of enrolled agents before the Internal Revenue Service (IRS); (3) regulate and test paid income tax preparers; (4) contract for the development or administration of examinations for paid income tax preparers; (5) require the registration of refund anticipation loan facilitators; and (6) award demonstration project grants to assist low-income taxpayers without bank accounts to obtain such accounts with federally insured depository institutions.

Establishes in the IRS the Office of Professional Responsibility to administer the regulation of paid income tax preparers.

Requires refund anticipation loan facilitators to make specified disclosures to taxpayers about refund loan transactions.

Requires a set aside of a portion of Tax Court practitioner fees for assistance to *pro se* taxpayers in the Tax Court.

Actions Timeline

- **Jun 28, 2006:** Committee on Finance. Measure incorporated into measure S.1321 ordered to be reported.
- **Apr 21, 2005:** Sponsor introductory remarks on measure. (CR S4102-4104)
- **Apr 18, 2005:** Introduced in Senate
- **Apr 18, 2005:** Sponsor introductory remarks on measure. (CR S3825-3826)
- **Apr 18, 2005:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3826-3828)