

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/hr/894

HR 894

Low-Income Taxpayer Protection Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: House
Policy Area: Taxation
Introduced: Feb 17, 2005

Current Status: Referred to the Subcommittee on Financial Institutions and Consumer Credit.

Latest Action: Referred to the Subcommittee on Financial Institutions and Consumer Credit. (Mar 22, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/894

Sponsor

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

Party: Democratic • State: CA • Chamber: House

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Brown, Sherrod [D-OH-13]	D · OH		Feb 17, 2005
Rep. McGovern, James P. [D-MA-3]	D · MA		Mar 8, 2005

Committee Activity

Committee	Chamber	Activity	Date
Financial Services Committee	House	Referred to	Mar 22, 2005
Ways and Means Committee	House	Referred To	Feb 17, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Feb 17, 2005)

Low-Income Taxpayer Protection Act of 2005 - 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 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 22, 2005: Referred to the Subcommittee on Financial Institutions and Consumer Credit.
- Feb 18, 2005: Sponsor introductory remarks on measure. (CR E279)
- Feb 17, 2005: Introduced in House
- Feb 17, 2005: Introduced in House
- Feb 17, 2005: 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.
- Feb 17, 2005: 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.
- Feb 17, 2005: 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.