S 1133

Taxpayer Abuse Prevention Act

Congress: 110 (2007–2009, Ended)
Chamber: Senate
Policy Area: Taxation
Introduced: Apr 17, 2007
Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4613-4614)
Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4613-4614) (Apr 17, 2007)
Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/1133

Sponsor

Name: Sen. Akaka, Daniel K. [D-HI]
Party: Democratic • **State:** HI • **Chamber:** Senate

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bingaman, Jeff [D-NM]	D · NM		Apr 17, 2007
Sen. Durbin, Richard J. [D-IL]	D · IL		Apr 17, 2007

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 17, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Apr 17, 2007)

Taxpayer Abuse Prevention Act - Amends the Internal Revenue Code to provide that advance payments of the earned income tax credit are not transferable or assignable or subject to the claims of any creditors, except outstanding claims of the federal government.

Prohibits: (1) the collection of a debt from a debtor's federal tax refund by means of a refund anticipation loan; and (2) mandatory arbitration as a condition of providing a refund anticipation loan.

Terminates the Department of the Treasury Debt Indicator Program.

Excludes tax returns that have been filed subject to a refund anticipation loan from any determination of whether goals for electronic filing of tax returns have been met.

Allows earned income tax credit benefits to be paid through electronic transfer accounts.

Directs the Secretary of the Treasury to: (1) develop and implement a program to encourage the greater use of the advance earned income tax credit; and (2) enter into cooperative agreements with federally insured depository institutions to provide low- and moderate-income taxpayers with the option of establishing low-cost direct deposit accounts using appropriate tax forms.

Actions Timeline

- **Apr 17, 2007:** Introduced in Senate
- **Apr 17, 2007:** Sponsor introductory remarks on measure. (CR S4612-4613)
- **Apr 17, 2007:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4613-4614)

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