

## S 1219

Taxpayer Protection and Assistance Act of 2007

**Congress:** 110 (2007–2009, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 25, 2007

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5102-5105)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5102-5105)  
(Apr 25, 2007)

**Official Text:** <https://www.congress.gov/bill/110th-congress/senate-bill/1219>

### Sponsor

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

**Party:** Democratic • **State:** NM • **Chamber:** Senate

### Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Akaka, Daniel K. [D-HI]	D · HI		Apr 25, 2007
Sen. Durbin, Richard J. [D-IL]	D · IL		Apr 25, 2007
Sen. Kerry, John F. [D-MA]	D · MA		Apr 25, 2007
Sen. Lieberman, Joseph I. [ID-CT]	ID · CT		Apr 25, 2007
Sen. Smith, Gordon H. [R-OR]	R · OR		Apr 25, 2007
Sen. Schumer, Charles E. [D-NY]	D · NY		Jun 26, 2007
Sen. Pryor, Mark L. [D-AR]	D · AR		Jun 28, 2007

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 25, 2007

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

## Summary (as of Apr 25, 2007)

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Taxpayer Protection and Assistance Act of 2007 - Amends the Internal Revenue Code to authorize the Secretary of the Treasury to: (1) make grants for tax return preparation clinics for low-income taxpayers; (2) allow enrolled agents licensed to practice before the Internal Revenue Service (IRS) to use designation of "EA" or "E.A."; (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 such Office to make public any sanctions imposed on such preparers.

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

Grants the National Taxpayer Advocate authority to issue taxpayer assistance orders in cases involving closing agreements and compromises.

Grants the Secretary authority to consider all facts and circumstances involving a taxpayer in evaluating an offer in compromise of tax liability.

## Actions Timeline

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- **Apr 25, 2007:** Introduced in Senate
- **Apr 25, 2007:** Sponsor introductory remarks on measure. (CR S5101-5102)
- **Apr 25, 2007:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5102-5105)

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