

HR 1677

Taxpayer Protection Act of 2007

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 26, 2007

Current Status: Received in the Senate and Read twice and referred to the Committee on Finance.

Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (Apr 18, 2007)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/1677>

Sponsor

Name: Rep. Rangel, Charles B. [D-NY-15]

Party: Democratic • State: NY • Chamber: House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Lewis, John [D-GA-5]	D · GA		Mar 26, 2007

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 18, 2007
Ways and Means Committee	House	Reported By	Apr 16, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Taxpayer Protection Act of 2007 - Amends Internal Revenue Code provisions relating to tax administration and taxpayer protections.

(Sec. 2) Allows married couples who file a joint tax return to elect to conduct their business activities as a qualified joint venture without being treated as a partnership. Defines "qualified joint venture" as a trade or business entity in which the only members are a husband and wife who materially participate in such venture. Allows participating spouses to conduct their individual business activities as sole proprietors and divides their items of income and expense in accordance with their respective interests in such venture.

(Sec. 3) Requires the Secretary of the Treasury to notify a taxpayer of: (1) any unauthorized use of such taxpayer's identity (suspected identity theft) which the Secretary uncovers during an investigation of false statements or tax returns; and (2) any criminal charges brought against an individual who is using the identity of such taxpayer.

(Sec. 4) Extends from nine months to two years the period in which the Internal Revenue Service (IRS) may return property that has been wrongfully levied and for bringing a civil action for wrongful levy.

(Sec. 5) Allows taxpayers to recontribute to their individual retirement accounts (IRAs), without penalty or limitation, amounts that were wrongfully levied by the IRS. Requires the IRS to pay interest on IRA amounts that were wrongfully seized.

(Sec. 6) Allows the IRS to use any means of mass communication (e.g., the Internet) to publish unclaimed refund amounts.

(Sec. 7) Prohibits the Secretary from allowing the payment of taxpayer refunds to any refund anticipation loan business whose business practices are predatory.

(Sec. 8) Expands the prohibitions against the misuse of Department of the Treasury names and symbols to the use of such names and symbols on an Internet domain address.

(Sec. 9) Requires the Secretary to notify in writing certain taxpayers who may be eligible for the earned income credit of their eligibility for such credit.

(Sec. 10) Sets forth an alternative procedure for furnishing a non-foreign affidavit in connection with the sale of a U.S. real property interest (USRPI) and the exemption from withholding of tax requirements. Allow a transferor of a USRPI to furnish a non-foreign affidavit to a qualified substitute (i.e., a person responsible for closing the transaction involving a USRPI or the transferee's agent). Denies an exemption from withholding of tax requirements if the qualified substitute or a transferee has actual knowledge that the non-foreign affidavit is false.

(Sec. 11) Authorizes the Secretary to disclose to the head of the Federal Bureau of Prisons any return information of a federal inmate whom the Secretary has determined may have filed or facilitated the filing of a false tax return. Terminates the authority of the Secretary to make such disclosures after December 31, 2010. Requires the Inspector General for Tax Administration of the Department of the Treasury to report to Congress on the implementation of such disclosure authority.

(Sec. 12) Increases the penalty for tendering a bad check or money order for payment of taxes.

Actions Timeline

- **Apr 18, 2007:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Apr 17, 2007:** Mr. Lewis (GA) moved to suspend the rules and pass the bill, as amended.
- **Apr 17, 2007:** Considered under suspension of the rules. (consideration: CR H3417-3423)
- **Apr 17, 2007:** DEBATE - The House proceeded with forty minutes of debate on H.R. 1677.
- **Apr 17, 2007:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Apr 17, 2007:** Considered as unfinished business. (consideration: CR H3435-3436)
- **Apr 17, 2007:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 407 - 7 (Roll no. 214).(text: CR H3417-3419)
- **Apr 17, 2007:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 407 - 7 (Roll no. 214). (text: CR H3417-3419)
- **Apr 17, 2007:** Motion to reconsider laid on the table Agreed to without objection.
- **Apr 16, 2007:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 110-84.
- **Apr 16, 2007:** Placed on the Union Calendar, Calendar No. 49.
- **Mar 28, 2007:** Committee Consideration and Mark-up Session Held.
- **Mar 28, 2007:** Ordered to be Reported (Amended) by Voice Vote.
- **Mar 26, 2007:** Introduced in House
- **Mar 26, 2007:** Referred to the House Committee on Ways and Means.