

## S 3215

Taxpayer Bill of Rights Act of 2010

**Congress:** 111 (2009–2011, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 15, 2010

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2382-2387)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2382-2387)  
(Apr 15, 2010)

**Official Text:** <https://www.congress.gov/bill/111th-congress/senate-bill/3215>

### Sponsor

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

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

### Cosponsors (12 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Akaka, Daniel K. [D-HI]	D · HI		Apr 15, 2010
Sen. Brown, Sherrod [D-OH]	D · OH		Apr 15, 2010
Sen. Dodd, Christopher J. [D-CT]	D · CT		Apr 15, 2010
Sen. Durbin, Richard J. [D-IL]	D · IL		Apr 15, 2010
Sen. Kerry, John F. [D-MA]	D · MA		Apr 15, 2010
Sen. Lieberman, Joseph I. [ID-CT]	ID · CT		Apr 15, 2010
Sen. Menendez, Robert [D-NJ]	D · NJ		Apr 15, 2010
Sen. Merkley, Jeff [D-OR]	D · OR		Apr 15, 2010
Sen. Pryor, Mark L. [D-AR]	D · AR		Apr 15, 2010
Sen. Schumer, Charles E. [D-NY]	D · NY		Apr 15, 2010
Sen. Udall, Tom [D-NM]	D · NM		Apr 15, 2010
Sen. Carper, Thomas R. [D-DE]	D · DE		Aug 5, 2010

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 15, 2010

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
111 HR 5047	Identical bill	<b>Apr 15, 2010:</b> Referred to House Financial Services

Taxpayer Bill of Rights Act of 2010 - Amends the Internal Revenue Code to require the Secretary of the Treasury, in consultation with the National Taxpayer Advocate, to publish a summary statement of taxpayer rights and obligations.

Authorizes the Secretary to make grants to develop, expand, or continue volunteer income tax assistance programs to assist low-income taxpayers.

Increases the grant funding for low-income taxpayer clinics.

Requires the Secretary to: (1) prescribe regulations for the regulation of tax return preparers; (2) require the annual registration of refund delivery product facilitators; and (3) furnish to the public the identity of any person who is an enrolled agent, attorney, or certified public accountant on file with the Internal Revenue Service (IRS), who is a tax return preparer, or who is registered as a refund delivery product facilitator.

Applies the penalty for understatements of taxpayer liability by tax return preparers to tax submissions other than tax returns or claims for refunds.

Requires the Secretary to make an individualized lien determination before filing a notice of lien and to consider specified factors in making such determination, including the amount due, the value of the taxpayer's equity in property, the taxpayer's compliance history, and extenuating circumstances, if any, that explain the tax delinquency.

Prohibits persons licensed to practice before the Department of the Treasury from directly or indirectly offering or providing audit insurance.

Authorizes the National Taxpayer Advocate to issue Taxpayer Advocate directives for granting relief to taxpayers.

Expresses the sense of Congress that the IRS should take specified steps within two years to improve service to taxpayers.

Authorizes the Secretary to award demonstration project grants to provide access to accounts at financial institutions for taxpayers who do not currently have such access.

Requires studies to: (1) enable the IRS to receive and process information reporting documents before it processes tax returns; and (2) assess the effectiveness of collection alternatives, especially offers in compromise, on long-term tax compliance.

## **Actions Timeline**

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- **Apr 15, 2010:** Introduced in Senate
- **Apr 15, 2010:** Sponsor introductory remarks on measure. (CR S2381-2382)
- **Apr 15, 2010:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2382-2387)