

## S 1534

### Identify Theft and Tax Fraud Prevention Act

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 8, 2011

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5462)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5462) (Sep 8, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/1534>

### Sponsor

**Name:** Sen. Nelson, Bill [D-FL]

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

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Durbin, Richard J. [D-IL]	D · IL		Nov 17, 2011
Sen. Brown, Sherrod [D-OH]	D · OH		Apr 19, 2012

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 9, 2011

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
112 HR 6205	Related bill	<b>Jul 26, 2012:</b> Referred to the House Committee on Ways and Means.
112 S 3432	Related bill	<b>Jul 25, 2012:</b> Read twice and referred to the Committee on Finance.
112 HR 3482	Related bill	<b>Dec 2, 2011:</b> Referred to the Subcommittee on Crime, Terrorism, and Homeland Security.
112 HR 3215	Identical bill	<b>Oct 14, 2011:</b> Referred to the House Committee on Ways and Means.

Identify [sic] Theft and Tax Fraud Prevention Act - Amends the Internal Revenue Code to: (1) impose a fine and/or prison term on any person who knowingly or willfully misappropriates another person's tax identification number in connection with any list, return, account, statement, or other document submitted to the Internal Revenue Service (IRS); (2) increase the civil and criminal penalties for improper disclosure or use of taxpayer information by tax return preparers; (3) require the Commissioner of Internal Revenue to submit to the Senate Committee on Finance and the House Committee on Ways and Means an annual report on the number of reported cases of tax fraud and suspected tax fraud and the actions taken in response to such reports; and (4) require the head of the Federal Bureau of Prisons to submit to Congress a detailed plan on how it will use tax information provided by the IRS to reduce prison tax fraud.

Directs the Secretary of the Treasury to: (1) implement an identity theft tax fraud prevention program; and (2) review whether current federal tax law prevents the effective enforcement of local, state, and federal identity theft statutes.

Authorizes the Commissioner to transfer appropriated funds to be used solely to prevent and resolve potential tax fraud cases.

Directs the Commissioner to establish in the Criminal Investigation Division of the IRS the position of Local Law Enforcement Liaison to coordinate the investigation of tax fraud with state and local law enforcement agencies and communicate the status of tax fraud cases involving identity theft.

Directs the Comptroller General to study and report on the role of prepaid debit cards and commercial tax preparation software in facilitating fraudulent tax returns through identity theft.

Prohibits the Secretary of Commerce from disclosing information contained on the Death Master File relating to a deceased individual to persons who are not certified to access such information.

### **Actions Timeline**

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- **Sep 8, 2011:** Introduced in Senate
- **Sep 8, 2011:** Sponsor introductory remarks on measure. (CR S5461-5462)
- **Sep 8, 2011:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5462)

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