

## HR 3482

### Tax Crimes and Identity Theft Prevention Act

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Nov 18, 2011

**Current Status:** Referred to the Subcommittee on Crime, Terrorism, and Homeland Security.

**Latest Action:** Referred to the Subcommittee on Crime, Terrorism, and Homeland Security. (Dec 2, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/3482>

### Sponsor

**Name:** Rep. Castor, Kathy [D-FL-11]

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

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Wasserman Schultz, Debbie [D-FL-20]	D · FL		Feb 8, 2012
Rep. Hinchey, Maurice D. [D-NY-22]	D · NY		Jun 1, 2012

### Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Dec 2, 2011
Ways and Means Committee	House	Referred To	Nov 18, 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 3215	Related bill	<b>Oct 14, 2011:</b> Referred to the House Committee on Ways and Means.
112 S 1534	Related bill	<b>Sep 8, 2011:</b> Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5462)

Tax Crimes and Identity Theft Prevention Act - Requires the Secretary of the Treasury to take necessary action to correct a tax return or tax information affected by the misuse of a taxpayer's identity within 90 days after receiving notice of such misuse from the taxpayer.

Amends the Internal Revenue Code to: (1) authorize the Secretary to disclose tax return information to federal, state, and local law enforcement personnel who are personally and directly engaged in the investigation of identity theft; (2) impose a fine and/or prison term on any person who knowingly or willfully misappropriates another person's tax identification number; (3) increase the civil and criminal penalties for improper disclosure or use of tax information by tax return preparers; (4) require the Commissioner of the Internal Revenue Service (IRS) to report to Congress on the number of reported tax fraud cases and on actions taken in response to such reports; and (5) 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 to: (1) implement an identity theft tax fraud prevention program that provides for a unique personal identification number (PIN) on tax returns; 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.

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.

Authorizes the Attorney General to award grants to state and local law enforcement agencies for the investigation and prosecution of tax crimes.

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## **Actions Timeline**

- **Dec 2, 2011:** Referred to the Subcommittee on Crime, Terrorism, and Homeland Security.
- **Nov 18, 2011:** Introduced in House
- **Nov 18, 2011:** Referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.