

## HR 4375

### Small Business Taxpayer Bill of Rights Act of 2012

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 17, 2012

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Apr 17, 2012)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/4375>

## Sponsor

**Name:** Rep. Johnson, Sam [R-TX-3]

**Party:** Republican • **State:** TX • **Chamber:** House

## Cosponsors

No cosponsors are listed for this bill.

## Committee Activity

| Committee                | Chamber | Activity    | Date         |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House   | Referred To | Apr 17, 2012 |

## Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

| Bill       | Relationship   | Last Action                                                                                                       |
|------------|----------------|-------------------------------------------------------------------------------------------------------------------|
| 112 S 2291 | Identical bill | Apr 17, 2012: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2396-2398) |

Small Business Taxpayer Bill of Rights Act of 2012 - Amends the Internal Revenue Code to: (1) allow businesses with average annual gross receipts of not more than \$50,000 that prevail in an administrative or court proceeding involving the determination, collection, or refund of tax, interest, or penalty to recover their costs incurred in such proceedings; (2) increase the amount of civil damages against Internal Revenue Service (IRS) officers or employees for reckless, intentional, or negligent disregard of internal revenue laws and extend from two to five years the period for bringing a claim for damages; (3) increase the penalties against federal officers or employees for unlawful acts in connection with internal revenue laws and for unauthorized disclosures or inspections of tax returns; and (4) allow a taxpayer whose interest abatement claim does not exceed \$50,000 to elect to bring a small tax case petition in U.S. Tax Court.

Prohibits ex parte communications between officers in the IRS Office of Appeals and other IRS employees with respect to matters pending before such officers and employees.

Authorizes new alternative dispute resolution procedures for taxpayer disputes with the IRS.

Extends to three years: (1) the period in which taxpayer property that has been wrongfully levied upon may be returned, and (2) the period for bringing suit against the United States for a wrongful tax levy.

Authorizes the waiver of the fee for establishing an installment agreement for payment of tax for certain low-income taxpayers who agree to make electronic debit payments.

Allows a taxpayer seeking review of a claim for innocent spouse relief or of a collection case in U.S. Tax Court a 60-day suspension of the period for filing a petition for such review when the U.S. Bankruptcy Court has issued an automatic stay in a bankruptcy case involving the taxpayer's claim.

Allows de novo review in U.S. Tax Court of any determination by the IRS with respect to a claim for equitable innocent spouse relief.

Prohibits the IRS Office of Appeals from considering or deciding any new issue in an internal appeal that is not within the scope of the initial determination made in a taxpayer's case.

## **Actions Timeline**

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- **Apr 17, 2012:** Introduced in House
- **Apr 17, 2012:** Referred to the House Committee on Ways and Means.