

## HR 6205

Protect and Save Act of 2012

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 26, 2012

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 26, 2012)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/6205>

### Sponsor

**Name:** Rep. Nugent, Richard B. [R-FL-5]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 26, 2012

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
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	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)

Protect and Save Act of 2012 - Amends the Internal Revenue Code to: (1) authorize the Secretary of the Treasury to disclose tax return information to federal and state law enforcement agencies to assist in the investigation of the misuse of the identity of another person for purposes of filing a false or fraudulent tax return, (2) direct the Commissioner of Internal Revenue to establish within the Criminal Investigation Division of the Internal Revenue Service (IRS) the position of Local Law Enforcement Liaison to coordinate the investigation of tax fraud with state and local law enforcement agencies, and (3) make permanent the authority of the Secretary to disclose tax return information to federal and state prison officials to prevent the filing of false or fraudulent tax returns by prison inmates.

Requires the Secretary of the Treasury to: (1) implement an identity theft tax fraud prevention program; and (2) review whether current tax laws and regulations related to the confidentiality and disclosure of tax return information prevent the effective enforcement of federal, state, and local identity theft statutes.

Requires the Comptroller General (GAO) to conduct a study and report on: (1) the role of prepaid debit cards and commercial tax preparation software in facilitating fraudulent tax returns through identity theft, and (2) the role e-filing and electronic tax returns play in either facilitating or preventing 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.

Requires the head of the Federal Bureau of Prisons to submit a detailed plan to Congress on how information obtained from the IRS will be used to reduce prison tax fraud.

### **Actions Timeline**

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- **Jul 26, 2012:** Introduced in House
- **Jul 26, 2012:** Referred to the House Committee on Ways and Means.