

## S 1489

### IRS Abuse Protection Act of 2013

**Congress:** 113 (2013–2015, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 10, 2013

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Sep 10, 2013)

**Official Text:** <https://www.congress.gov/bill/113th-congress/senate-bill/1489>

### Sponsor

**Name:** Sen. Alexander, Lamar [R-TN]

**Party:** Republican • **State:** TN • **Chamber:** Senate

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Roberts, Pat [R-KS]	R · KS		Sep 10, 2013
Sen. Isakson, Johnny [R-GA]	R · GA		Sep 12, 2013
Sen. Chambliss, Saxby [R-GA]	R · GA		Sep 30, 2013

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 10, 2013

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
113 HR 3074	Identical bill	Sep 10, 2013: Referred to the House Committee on Ways and Means.

IRS Abuse Protection Act of 2013 - Amends the Internal Revenue Code to require the Secretary of the Treasury to provide written notice to a taxpayer any time such taxpayer's account, tax return, or return information is accessed by the Department of the Treasury. Requires such notice to include: (1) who accessed such information, (2) the purpose for which such information was accessed, (3) how much information was accessed, (4) a copy of all information accessed, and (5) a notice of taxpayer rights. Prohibits the Secretary from providing access to or disclosing taxpayer information to a state entity conducting an investigation until such entity agrees to notify the Secretary, within one year after the investigation is closed, of the identity of who accessed such information, what was accessed, and why and how such information was accessed.

Requires the Inspector General for Tax Administration of the Department of the Treasury to notify a taxpayer of an investigation by the Inspector General of any unauthorized use of a taxpayer's account, tax return, or tax information and provide full access to any report with respect to such investigation.

### **Actions Timeline**

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- **Sep 10, 2013:** Introduced in Senate
- **Sep 10, 2013:** Read twice and referred to the Committee on Finance.