

S 2215

Eliminating Improper and Abusive IRS Audits Act of 2014

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 7, 2014

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2196-2197)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S2196-2197)
(Apr 7, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/2215>

Sponsor

Name: Sen. Cornyn, John [R-TX]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 7, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Eliminating Improper and Abusive IRS Audits Act of 2014 - Amends the Internal Revenue Code to: (1) increase the maximum amount of civil damages for which Internal Revenue Service (IRS) officers or employees shall be liable for reckless, intentional, or negligent disregard of internal revenue laws and extend the period for bringing a claim for such damages; (2) increase the penalties against federal officers and employees for violations of internal revenue laws and for unauthorized inspection or disclosure of tax returns and return information; (3) extend the period in which taxpayer property that has been wrongfully levied upon may be returned and the period for bringing suit for a wrongful tax levy; (4) increase civil fines for unauthorized disclosures of tax return information; (5) prohibit the consideration by the IRS Office of Appeal on appeal of any issue that was not within the scope of the initial determination; (6) prohibit a tax lien against a taxpayer's principal residence unless a written determination is made that all other property of the taxpayer, if sold, is insufficient to pay the tax liability and the lien will not create an economic hardship for the taxpayer; (7) require the termination of an IRS employee for disproportionate scrutiny of an organization applying for tax-exempt status based on the ideology expressed in the name or purpose of the organization; (8) allow a declaratory judgment with respect to the initial or continuing classification of a tax-exempt social welfare organization; and (9) require the Inspector General for Tax Administration of the Department of the Treasury to review any IRS criteria for selection of tax returns for examination or audit, assessment or collection of deficiencies, criminal investigation or referral, refunds for amounts paid, or any heightened scrutiny or review to determine whether such criteria discriminates against taxpayers on the basis of race, religion, or political ideology and to consult with the IRS on recommended amendments to such criteria.

Actions Timeline

- **Apr 7, 2014:** Introduced in Senate
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