

## HR 295

Protect and Save Act of 2013

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 15, 2013

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 15, 2013)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/295>

### Sponsor

**Name:** Rep. Nugent, Richard B. [R-FL-11]

**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 | Jan 15, 2013 |

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

No related bills are listed.

Protect and Save Act of 2013 - 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**

---

- **Jan 15, 2013:** Introduced in House
- **Jan 15, 2013:** Referred to the House Committee on Ways and Means.