

S 676

Identity Theft and Tax Fraud Prevention Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 9, 2013

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

Latest Action: Read twice and referred to the Committee on Finance. (Apr 9, 2013)

Official Text: https://www.congress.gov/bill/113th-congress/senate-bill/676

Sponsor

Name: Sen. Nelson, Bill [D-FL]

Party: Democratic • State: FL • Chamber: Senate

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Apr 9, 2013
Sen. Feinstein, Dianne [D-CA]	D · CA		Apr 9, 2013
Sen. Schumer, Charles E. [D-NY]	D · NY		Apr 9, 2013
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Jun 18, 2013
Sen. Brown, Sherrod [D-OH]	D · OH		Oct 28, 2013

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 9, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 1234	Related bill	Jun 25, 2013: Placed on the Union Calendar, Calendar No. 93.

Identity Theft and Tax Fraud Prevention Act of 2013 - Requires the Secretary of the Treasury to: (1) establish a plan to reduce the administrative time required to process and resolve cases of tax-related identity theft, (2) ensure that taxpayers who have been adversely affected by identity theft have a single point of contact at the Internal Revenue Service (IRS), (3) issue a personal identification number to identity theft victims after their true identity has been established and verified, (4) implement a program to prevent the processing of a tax return by an identity thief, (5) issue regulations that restrict the delivery or deposit of multiple tax refunds to the same individual in the same tax year, and (6) submit a report on options for creating a tax system that reduces burdens on taxpayers and decreases tax fraud through information matching. Imposes restrictions on the use of prepaid debit cards for tax refunds.

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.

Directs the Secretary of Health and Human Services (HHS) to: (1) establish and implement procedures to eliminate the unnecessary collection, use, and display of social security account numbers of Medicare beneficiaries; (2) ensure that newly-issued Medicare identification cards meet certain security standards; and (3) establish a pilot program to evaluate the applicability of smart card technology to Medicare beneficiaries or providers and whether such cards would be effective in preventing Medicare fraud.

Amends the federal criminal code to prohibit the display, sale, or purchase of social security numbers without the consent of the account holder. Imposes criminal penalties for obtaining a social security number for purposes of locating or identifying an individual with the intent to physically injure, harm, or use the identity of an individual for any illegal purpose. Allows civil remedies to enjoin and recover losses from violations of this Act and sets forth civil penalties for such violations.

Amends the Internal Revenue Code to: (1) impose a criminal penalty for willful misappropriation of another person's taxpayer identity, and (2) increase the civil and criminal penalties for unauthorized disclosure of taxpayer information by paid tax return preparers.

Authorizes the IRS Commissioner to transfer appropriated funds to be used solely to prevent and resolve potential cases of tax fraud.

Directs the Commissioner to establish in the Criminal Investigation Division of the IRS the position of Local Law Enforcement Liaison to coordinate the investigation of tax fraud with state and local law enforcement agencies.

Grants the Secretary of the Treasury access to information in the National Directory of New Hires for purposes of administering the tax code.

Actions Timeline

- **Apr 9, 2013:** Introduced in Senate
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