

## S 1323

### Social Security Identity Defense Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 13, 2015

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

**Latest Action:** Read twice and referred to the Committee on Finance. (May 13, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/1323>

## Sponsor

**Name:** Sen. Johnson, Ron [R-WI]

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

## Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Ayotte, Kelly [R-NH]	R · NH		May 13, 2015
Sen. Warner, Mark R. [D-VA]	D · VA		May 13, 2015

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 13, 2015

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
114 HR 2398	Identical bill	Jun 16, 2015: Referred to the Subcommittee on Crime, Terrorism, Homeland Security, and Investigations.

## **Social Security Identity Defense Act of 2015**

This bill amends the Internal Revenue Code, with respect to the disclosure of tax return information in cases of identity theft, to require the Department of the Treasury to: (1) disclose to the holder of a valid social security account number that there is reason to believe that there has been a fraudulent use of such account number; and (2) disclose to the Federal Bureau of Investigation (FBI) and the Department of Justice (DOJ) such social security account number, that there is reason to believe that such account number has been fraudulently used in the employment context, and the taxpayer identity information of the individual who was assigned such account number.

The bill authorizes the FBI and DOJ to disclose taxpayer information to appropriate federal, state, and local law enforcement officials solely for purposes of carrying out criminal investigations or prosecutions.

The bill also imposes new criminal and civil penalties for tax-related identity theft and misappropriation of tax identification numbers.

### **Actions Timeline**

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- **May 13, 2015:** Introduced in Senate
- **May 13, 2015:** Read twice and referred to the Committee on Finance.