

## S 1578

Taxpayer Bill of Rights Enhancement Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 16, 2015

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jun 16, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/1578>

### Sponsor

**Name:** Sen. Grassley, Chuck [R-IA]

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

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Thune, John [R-SD]	R · SD		Jun 16, 2015
Sen. Isakson, Johnny [R-GA]	R · GA		Jun 24, 2015
Sen. Roberts, Pat [R-KS]	R · KS		Jul 30, 2015

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 16, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 709	Related bill	<b>Apr 16, 2015:</b> Received in the Senate and Read twice and referred to the Committee on Finance.
114 HR 1058	Related bill	<b>Apr 16, 2015:</b> Received in the Senate and Read twice and referred to the Committee on Finance.
114 HR 1152	Related bill	<b>Apr 16, 2015:</b> Received in the Senate and Read twice and referred to the Committee on Finance.
114 S 943	Related bill	<b>Apr 15, 2015:</b> Read twice and referred to the Committee on Finance.

## Taxpayer Bill of Rights Enhancement Act of 2015

Amends the Internal Revenue Code, with respect to provisions affecting taxpayer rights, to:

- direct the Internal Revenue Service (IRS) to ensure that its employees are familiar with and act in accord with enumerated taxpayer rights;
- increase criminal and civil penalties for unauthorized disclosure or inspection of taxpayer information and allow punitive damages for willful unauthorized inspection or disclosure;
- prohibit the disclosure of taxpayer information to any contractor or other agent of a governmental entity without appropriate safeguards;
- increase the limit on civil damages for unauthorized acts by IRS employees and allow punitive damages for IRS employees who act recklessly and intentionally;
- extend to two years the time limit for contesting a tax levy or for seeking a return of wrongfully-levied property;
- allow tax-exempt organizations to obtain a declaratory judgment with respect to their initial or continuing tax-exempt status;
- permit the waiver of user fees for taxpayers who agree to automated installment payments;
- allow the beneficiary of an individual retirement account to re-contribute to such an account amounts that have been wrongfully-levied without regard to contribution limits;
- grant the Department of the Treasury discretion in requiring an opinion of the General Counsel on any compromise of tax liability;
- require Treasury to submit any proposed or temporary regulation to the National Taxpayer Advocate for comment;
- raise exemption limits applicable to individual and corporate taxpayers required to make estimated tax payments;
- permit the disclosure of collection activities relating to a joint account upon the oral request of either spouse (currently, a written request is required);
- authorize Treasury to disclose taxpayer information for purposes of paying a tax refund by using any means of mass communication, including the Internet;
- authorize Treasury to disclose certain information about an investigation of possible violations of internal revenue laws; and
- require tax-exempt organizations to file their tax returns in electronic form.

Amends the Internal Revenue Service Restructuring and Reform Act of 1998 to require: (1) the termination of any IRS employee for performing, delaying, or failing to perform (or threatening to perform, delay, or fail to perform) any official action (including an audit) for purposes of extracting personal gain or benefit or for a political purpose; and (2) at least one IRS appeals officer and one settlement officer to be located and permanently available in each state, the District of Columbia, and Puerto Rico.

Requires IRS email records to be retained: (1) in an appropriate electronic system that supports records management and litigation requirements, and (2) for a 15-year period after such email records are generated. Prohibits an IRS officer or employee from using a personal email account to conduct official business.

Provides that the 10% penalty for failure to make a timely deposit of taxes shall not apply to taxpayers who have made a timely deposit but not in the manner required by law.

Directs the IRS to maintain a program that provides free tax and electronic filing services to low-income and elderly taxpayers.

## Actions Timeline

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- **Jun 16, 2015:** Introduced in Senate
- **Jun 16, 2015:** Read twice and referred to the Committee on Finance.

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