

HR 3832

Stolen Identity Refund Fraud Prevention Act of 2016

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Oct 26, 2015

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

Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (May 17, 2016)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/3832>

Sponsor

Name: Rep. Renacci, James B. [R-OH-16]

Party: Republican • **State:** OH • **Chamber:** House

Cosponsors (26 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Buchanan, Vern [R-FL-16]	R · FL		Oct 26, 2015
Rep. Lewis, John [D-GA-5]	D · GA		Oct 26, 2015
Rep. Reichert, David G. [R-WA-8]	R · WA		Oct 26, 2015
Rep. Roskam, Peter J. [R-IL-6]	R · IL		Oct 26, 2015
Rep. Marchant, Kenny [R-TX-24]	R · TX		Nov 2, 2015
Rep. McDermott, Jim [D-WA-7]	D · WA		Nov 2, 2015
Rep. Ribble, Reid J. [R-WI-8]	R · WI		Nov 2, 2015
Rep. Kilmer, Derek [D-WA-6]	D · WA		Nov 18, 2015
Rep. Rice, Kathleen M. [D-NY-4]	D · NY		Dec 2, 2015
Rep. Bucshon, Larry [R-IN-8]	R · IN		Dec 10, 2015
Rep. Comstock, Barbara [R-VA-10]	R · VA		Dec 15, 2015
Rep. Frankel, Lois [D-FL-22]	D · FL		Dec 15, 2015
Rep. Kelly, Mike [R-PA-3]	R · PA		Apr 20, 2016
Rep. Meehan, Patrick [R-PA-7]	R · PA		Apr 21, 2016
Rep. Barletta, Lou [R-PA-11]	R · PA		Apr 26, 2016
Rep. Hanna, Richard L. [R-NY-22]	R · NY		Apr 26, 2016
Rep. Holding, George [R-NC-13]	R · NC		Apr 26, 2016
Rep. Joyce, David P. [R-OH-14]	R · OH		Apr 26, 2016
Rep. Meadows, Mark [R-NC-11]	R · NC		Apr 26, 2016
Rep. Reed, Tom [R-NY-23]	R · NY		Apr 26, 2016
Rep. Tiberi, Patrick J. [R-OH-12]	R · OH		Apr 26, 2016
Rep. Carney, John C., Jr. [D-DE-At Large]	D · DE		Apr 27, 2016
Rep. Diaz-Balart, Mario [R-FL-25]	R · FL		Apr 28, 2016
Rep. Quigley, Mike [D-IL-5]	D · IL		Apr 28, 2016
Rep. Costello, Ryan A. [R-PA-6]	R · PA		May 3, 2016
Rep. Heck, Joseph J. [R-NV-3]	R · NV		May 13, 2016

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 17, 2016
Judiciary Committee	House	Discharged From	May 13, 2016
Ways and Means Committee	House	Reported By	May 13, 2016

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 S 3157	Related bill	Jul 12, 2016: Placed on Senate Legislative Calendar under General Orders. Calendar No. 555.
114 S 676	Related bill	Mar 9, 2015: Read twice and referred to the Committee on Finance.

Stolen Identity Refund Fraud Prevention Act of 2016

This bill amends the Internal Revenue Code to require the Department of the Treasury and the Internal Revenue Service to take several actions to prevent and respond to tax-related identity theft and tax fraud.

(Sec. 2) The Department of the Treasury must establish and maintain an office at the Internal Revenue Service (IRS) and procedures to ensure that any taxpayer whose return has been delayed or otherwise adversely affected due to identity theft has a centralized point of contact throughout the processing of the case. The office must coordinate with other IRS offices to resolve the case as quickly as possible.

(Sec. 3) If the IRS determines that there was an unauthorized use of a taxpayer's identity, it must notify the taxpayer as soon as practicable without jeopardizing any investigation related to tax administration. The notice must include: (1) instructions for filing a police report, and (2) forms to allow law enforcement officials to access the taxpayer's personal information. The IRS must also notify the taxpayer as soon as practicable if criminal charges are brought against any person with respect to the unauthorized use of the identity.

(Sec. 4) The IRS must submit to Congress a feasibility study regarding a program under which a person who has filed an identity theft affidavit with the IRS may elect to prevent the processing of any federal tax return submitted in an electronic format by that taxpayer or a person purporting to be that taxpayer.

(Sec. 5) To help prevent identity theft tax refund fraud, the IRS must use information available from the Do Not Pay Initiative established by the Improper Payments Elimination and Recovery Improvement Act of 2012.

(Sec. 6) The IRS must report to Congress biannually on fraud involving the use of a misappropriated taxpayer identity to claim tax refunds and IRS detection, prevention, and enforcement activities undertaken with respect to the fraud. The report must provide an update on the implementation of this bill and identify the need for any further legislation to protect taxpayer identities.

The first biannual report must include: (1) an assessment of the agency's progress on identity theft outreach and education, and (2) the results of a feasibility study on the costs and benefits of enhancing its taxpayer authentication approach to the electronic tax return filing process.

(Sec. 7) The IRS must establish and report to Congress on an information sharing and analysis center to centralize, standardize, and enhance data compilation and analysis to facilitate sharing actionable data and information with respect to identity theft.

(Sec. 8) The IRS must establish within the Criminal Investigation Division of the IRS the position of Local Law Enforcement Liaison to interact with state and local law enforcement authorities to:

- receive information,
- respond to inquiries,
- administer and review the performance of information-sharing initiatives,
- ensure any information provided through the initiatives is used only for the prosecution of identity theft-related crimes and not re-disclosed to third parties, and
- carry out other duties relating to tax-related identity theft prevention.

(Sec. 9) The Inspector General for Tax Administration must report to Congress regarding identity theft phone scams under which individuals attempt to obtain personal information over the phone from taxpayers by falsely claiming to be calling from or on behalf of the IRS.

(Sec. 10) The IRS must provide the following information to taxpayers who are on hold during a taxpayer service telephone call: (1) basic information about common identity theft tax scams, (2) directions on where to report such activities, and (3) tips on how to protect against identity theft tax scams.

(Sec. 11) No additional funds are authorized to carry out the requirements of this bill.

Actions Timeline

- **May 17, 2016:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **May 16, 2016:** Mr. Renacci moved to suspend the rules and pass the bill, as amended.
- **May 16, 2016:** Considered under suspension of the rules. (consideration: CR H2392-2395)
- **May 16, 2016:** DEBATE - The House proceeded with forty minutes of debate on H.R. 3832.
- **May 16, 2016:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote.(text: CR H2392)
- **May 16, 2016:** On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote. (text: CR H2392)
- **May 16, 2016:** Motion to reconsider laid on the table Agreed to without objection.
- **May 13, 2016:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 114-567, Part I.
- **May 13, 2016:** Committee on the Judiciary discharged.
- **May 13, 2016:** Placed on the Union Calendar, Calendar No. 440.
- **Apr 28, 2016:** Committee Consideration and Mark-up Session Held.
- **Apr 28, 2016:** Ordered to be Reported (Amended) by Voice Vote.
- **Oct 26, 2015:** Introduced in House
- **Oct 26, 2015:** Referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.