

S 903

An original bill to amend the Internal Revenue Code of 1986 to improve access and administration of the United States Tax Court.

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 14, 2015

Current Status: Placed on Senate Legislative Calendar under General Orders. Calendar No. 37.

Latest Action: Placed on Senate Legislative Calendar under General Orders. Calendar No. 37. (Apr 14, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/903>

Sponsor

Name: Sen. Hatch, Orrin G. [R-UT]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Reported Original Measure	Apr 14, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 2029	Related bill	Dec 18, 2015: Became Public Law No: 114-113.

This bill amends the Internal Revenue Code, with respect to the administration and rules of the U.S. Tax Court, to: (1) change the period for bringing an action in Tax Court to review the denial of a request for the abatement of interest; (2) allow an abatement denial case in which the amount of the abatement sought does not exceed \$50,000 to be brought using small tax case procedures; (3) establish rules, in innocent spouse and collection due process cases, for venue and for suspension of running of periods for filing; (4) make the Federal Rules of Evidence applicable in Tax Court proceedings; and (5) require all fees received by the Tax Court to be deposited into a special fund and made available to the Court for its operation and maintenance.

The bill also directs the Tax Court to prescribe rules for the filing of misconduct complaints against any judge or magistrate judge of the Court. The Chief Judge of the Tax Court is authorized to summon the judges and magistrate judges of the Court to an annual judicial conference for the purpose of considering the business of the Court and recommending means to improve the administration of justice within the Court's jurisdiction.

The bill declares that the Tax Court is not an agency of, and shall be independent of, the executive branch.

Actions Timeline

- **Apr 14, 2015:** Introduced in Senate
- **Apr 14, 2015:** Committee on Finance. Original measure reported to Senate by Senator Hatch. With written report No. 114-14.
- **Apr 14, 2015:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 37.