

## S 949

### Small Business Taxpayer Bill of Rights Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 15, 2015

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Apr 15, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/949>

### Sponsor

**Name:** Sen. Cornyn, John [R-TX]

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

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Heller, Dean [R-NV]	R · NV		Apr 15, 2015
Sen. Roberts, Pat [R-KS]	R · KS		Apr 15, 2015

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 15, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 1828	Identical bill	<b>Apr 15, 2015:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, 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.

## **Small Business Taxpayer Bill of Rights Act of 2015**

Amends the Internal Revenue Code to: (1) allow businesses with average annual gross receipts of not more than \$50,000 that prevail in an administrative or court proceeding involving the determination, collection, or refund of tax, interest, or penalty to recover their costs incurred in such proceedings; (2) increase the amount of civil damages against Internal Revenue Service (IRS) officers or employees for reckless, intentional, or negligent disregard of internal revenue laws and extend from two to five years the period for bringing a claim for damages; (3) increase the penalties against federal officers or employees for unlawful acts in connection with internal revenue laws and for unauthorized disclosures or inspections of tax returns; and (4) allow a taxpayer whose interest abatement claim does not exceed \$50,000 to elect to bring a small tax case petition in U.S. Tax Court.

Prohibits ex parte communications between officers in the IRS Office of Appeals and other IRS employees with respect to matters pending before such officers and employees.

Authorizes new alternative dispute resolution procedures for taxpayer disputes with the IRS.

Extends to three years: (1) the period in which taxpayer property that has been wrongfully levied upon may be returned, and (2) the period for bringing suit against the United States for a wrongful tax levy.

Authorizes the waiver of the fee for establishing an installment agreement for payment of tax for certain low-income taxpayers who agree to make electronic debit payments.

Allows a taxpayer seeking review of a claim for innocent spouse relief or of a collection case in U.S. Tax Court a 60-day suspension of the period for filing a petition for such review when the U.S. Bankruptcy Court has issued an automatic stay in a bankruptcy case involving the taxpayer's claim.

Allows de novo review in U.S. Tax Court of any determination by the IRS with respect to a claim for equitable innocent spouse relief.

Prohibits the IRS Office of Appeals from considering or deciding any new issue in an internal appeal that is not within the scope of the initial determination made in a taxpayer's case.

Prohibits the imposition of a tax lien against a taxpayer's principal residence unless a written determination is made that all other property of the taxpayer, if sold, is insufficient to pay the tax liability and the lien will not create an economic hardship for the taxpayer.

Requires the termination of an IRS employee for disproportionate scrutiny of an organization applying for tax-exempt status based on the ideology expressed in the name or purpose of the organization;

Authorizes a court to issue a declaratory judgment with respect to the initial or continuing classification of a tax-exempt social welfare organization;

Requires the Inspector General for Tax Administration of the Department of the Treasury to: (1) review any IRS criteria for selection of tax returns for examination or audit, assessment or collection of deficiencies, criminal investigation or referral, refunds for amounts paid, or any heightened scrutiny or review to determine whether such criteria discriminates against taxpayers on the basis of race, religion, or political ideology; and (2) consult with the IRS on recommended amendments to such criteria.

## Actions Timeline

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- **Apr 15, 2015:** Introduced in Senate
- **Apr 15, 2015:** Read twice and referred to the Committee on Finance.

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