

## S 951

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/951>

### Sponsor

**Name:** Sen. Ayotte, Kelly [R-NH]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### 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 1058	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 Act of 2015**

This bill amends the Internal Revenue Code to direct the Commissioner of the Internal Revenue Service (IRS) to ensure that all IRS employees are familiar with and act in accordance with taxpayer rights, including: (1) the right to be informed, including through reasonable access to tax forms and instructions and to written guidance that is accessible, consistent, written in plain language and easy to understand; (2) the right to be treated fairly, professionally, and courteously by IRS employees; (3) the right to pay no more than the correct amount of tax; (4) the right to challenge the position of the IRS and to be heard; (5) the right to appeal a decision of the IRS in an independent forum; (6) the right to finality, privacy, and confidentiality; (7) the right to retain representation; and (8) the right to a fair and just tax system that does not target individuals or organizations based upon their beliefs.

## **Actions Timeline**

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