
S 1597

Social Security Identity Defense Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 20, 2017

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

Latest Action: Read twice and referred to the Committee on Finance. (Jul 20, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/1597>

Sponsor

Name: Sen. Johnson, Ron [R-WI]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 20, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Social Security Identity Defense Act of 2017

This bill amends the Internal Revenue Code to require the Department of the Treasury and the Social Security Administration (SSA) to disclose certain tax return information in cases of identity theft.

If Treasury believes that there has been a fraudulent use of a Social Security number on a statement submitted regarding wages paid to employees, Treasury must disclose to the individual who was validly assigned the Social Security number: (1) that there is reason to believe that there has been a fraudulent use of such account number in an employment context, and (2) other information that Treasury determines would be helpful and appropriate to provide to a victim of identity theft.

If the SSA believes that the Social Security number included on such a statement is not the correct number for an employee, the SSA must provide a notification to the employer that includes: (1) the name of the employee and the Social Security number included on the statements, and (2) relevant information regarding the availability of the Social Security Number Verification Service.

The bill also imposes new criminal and civil penalties for tax-related identity theft and misappropriation of tax identification numbers.

Actions Timeline

- **Jul 20, 2017:** Introduced in Senate
- **Jul 20, 2017:** Read twice and referred to the Committee on Finance.

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