

HR 2171

Taxpayer Protection Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 26, 2017

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Apr 26, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/2171>

Sponsor

Name: Rep. Lewis, John [D-GA-5]

Party: Democratic • **State:** GA • **Chamber:** House

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Apr 26, 2017
Rep. Davis, Danny K. [D-IL-7]	D · IL		Apr 26, 2017
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Apr 26, 2017
Rep. Crowley, Joseph [D-NY-14]	D · NY		May 18, 2017
Rep. Larson, John B. [D-CT-1]	D · CT		May 18, 2017
Rep. Cicilline, David N. [D-RI-1]	D · RI		Aug 21, 2018

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 26, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Taxpayer Protection Act of 2017

This bill amends the Internal Revenue Code to establish additional requirements and procedures for collecting taxes, regulating tax preparers, responding to identity theft, and assisting low-income taxpayers.

The bill repeals the authority of the Internal Revenue Service (IRS) to contract with private companies to collect federal tax debts. It also excludes from the gross income of an individual up to \$10,000 of income from the discharge of a debt over the individual's lifetime.

The bill requires the statute of limitations for a taxpayer's case to continue to run during a pending application for assistance from the National Taxpayer Advocate.

The bill also:

- establishes limitations on IRS levies of retirement accounts,
- suspends the time limit for returning wrongfully levied property if a taxpayer is financially disabled,
- increases the grace period for withdrawing a frivolous return, and
- repeals the requirement to submit a partial payment with an offer-in-compromise to settle a tax liability.

The IRS must: (1) notify taxpayers regarding suspected identity theft and related criminal charges, (2) establish a single point of contact for identity theft victims, (3) permit its employees to refer taxpayers to low-income taxpayer clinics, and (4) notify taxpayers who are eligible for the Earned Income Tax Credit.

The IRS may regulate paid tax return preparers and disclose returns or return information necessary to publish decisions related to tax return preparer misconduct.

The bill provides additional funding to the IRS for Taxpayer Services and increases the funding that the IRS may allocate to low-income taxpayer clinics.

Actions Timeline

- **Apr 26, 2017:** Introduced in House
- **Apr 26, 2017:** Referred to the House Committee on Ways and Means.