

S 2689

Small Business Taxpayer Bill of Rights Act of 2018

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 17, 2018

Current Status: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S2

Latest Action: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S2219-2222; text of measure as introduced: CR S2219-2222) (Apr 17, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/2689>

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 17, 2018
Sen. Roberts, Pat [R-KS]	R · KS		Apr 17, 2018

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 17, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Small Business Taxpayer Bill of Rights Act of 2018

This bill modifies various tax enforcement procedures and requirements that affect small businesses and other taxpayers.

The bill modifies requirements regarding:

- awarding costs and fees to small businesses for administrative and court proceedings,
- the amounts of damages and penalties that are allowed for violating various tax laws,
- dispute resolution and appeal procedures,
- enforcing liens against principal residences,
- terminating Internal Revenue Service (IRS) employees for misconduct,
- reviews by the Department of the Treasury Inspector General for Tax Administration, and
- the release of an IRS levy due to economic hardship for business taxpayers.

The bill also:

- allows a tax deduction for a portion of a taxpayer's expenses for certain audits,
- prohibits ex parte communications between officers in the IRS Office of Appeals and other IRS employees with respect to matters pending before the officers,
- establishes a 10-year term for the National Taxpayer Advocate, and
- repeals the requirement to submit a partial payment with an offer-in-compromise to settle a tax liability.

Actions Timeline

- **Apr 17, 2018:** Introduced in Senate
- **Apr 17, 2018:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S2219-2222; text of measure as introduced: CR S2219-2222)