

## 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**

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- **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)