

HR 5342

Improving Assistance for Taxpayers Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 20, 2018

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 20, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/5342>

Sponsor

Name: Rep. LaHood, Darin [R-IL-18]

Party: Republican • **State:** IL • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 20, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 88	Related bill	Dec 21, 2018: Message on House action received in Senate and at desk: House amendment to Senate amendment.
115 HR 7227	Related bill	Dec 20, 2018: Received in the Senate.
115 HR 5444	Related bill	Apr 19, 2018: Received in the Senate and Read twice and referred to the Committee on Finance.

Improving Assistance for Taxpayers Act

This bill amends the Internal Revenue Code to require the Internal Revenue Service (IRS) to respond to Taxpayer Advocate Directives within specified time frames.

In the case of a Taxpayer Advocate Directive issued by the National Taxpayer Advocate (NTA) pursuant to a delegation of authority from the IRS, the IRS Commissioner or a Deputy Commissioner must modify, rescind, or ensure compliance with the directive within 30 days.

If a directive is modified or rescinded by a Deputy Commissioner, the NTA may appeal to the Commissioner. Within 30 days of the appeal, the Commissioner must either ensure compliance with the directive or provide a description of the reasons for any modification or rescission made or upheld pursuant to the appeal.

The bill also requires the NTA annual report to identify any directive that was not honored by the IRS in a timely manner, as required by this bill.

Actions Timeline

- **Mar 20, 2018:** Introduced in House
- **Mar 20, 2018:** Referred to the House Committee on Ways and Means.