

## HR 5444

To amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, to amend the Internal Revenue Code of 1986 to make permanent the Volunteer Income Tax Assistance matching grant program, to require the Secretary of the Treasury to establish a program for the issuance of identity protection personal identification numbers, to amend the Internal Revenue Code of 1986 to allow officers and employees of the Department of the Treasury to provide to taxpayers information regarding low-income taxpayer clinics, to provide for a single point of contact at the Internal Revenue Service for the taxpayers who are victims of tax-related identity theft, to require notice from the Secretary of the Treasury in the case of any closure of a Taxpayer Assistance Center, to amend the Internal Revenue Code of 1986 to require electronic filing of the annual returns of exempt organizations and provide for making such returns available for public inspection, to amend the Internal Revenue Code of 1986 to improve cybersecurity and taxpayer identity protection, and modernize the information technology of the Internal Revenue Service, to amend the Internal Revenue Code of 1986 to restrict the immediate sale of seized property by the Secretary of the Treasury to perishable goods, and for other purposes.

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 10, 2018

**Current Status:** Received in the Senate and Read twice and referred to the Committee on Finance.

**Latest Action:** Received in the Senate and Read twice and referred to the Committee on Finance. (Apr 19, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/5444>

### Sponsor

**Name:** Rep. Jenkins, Lynn [R-KS-2]

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

### Cosponsors (4 total)

| Cosponsor                        | Party / State | Role | Date Joined  |
|----------------------------------|---------------|------|--------------|
| Rep. Lewis, John [D-GA-5]        | D · GA        |      | Apr 10, 2018 |
| Rep. Marchant, Kenny [R-TX-24]   | R · TX        |      | Apr 12, 2018 |
| Rep. McGovern, James P. [D-MA-2] | D · MA        |      | Apr 12, 2018 |
| Rep. Sessions, Pete [R-TX-32]    | R · TX        |      | Apr 12, 2018 |

### Committee Activity

| Committee                    | Chamber | Activity        | Date         |
|------------------------------|---------|-----------------|--------------|
| Finance Committee            | Senate  | Referred To     | Apr 19, 2018 |
| Financial Services Committee | House   | Discharged From | Apr 13, 2018 |
| Ways and Means Committee     | House   | Reported By     | Apr 13, 2018 |

### Subjects & Policy Tags

#### Policy Area:

Taxation

## Related Bills

| Bill         | Relationship | Last Action   |
|--------------|--------------|---|
| 115 HR 88    | Related bill | <b>Dec 21, 2018:</b> Message on House action received in Senate and at desk: House amendment to Senate amendment. |
| 115 HR 7227  | Related bill | <b>Dec 20, 2018:</b> Received in the Senate.  |
| 115 HR 2901  | Related bill | <b>Apr 18, 2018:</b> Pursuant to the provisions of H. Res. 831, H.R. 2901 is laid on the table.                   |
| 115 HR 5362  | Related bill | <b>Apr 18, 2018:</b> Sponsor introductory remarks on measure. (CR H3427)  |
| 115 HR 5437  | Related bill | <b>Apr 18, 2018:</b> Pursuant to the provisions of H. Res. 831, H.R. 5437 is laid on the table.                   |
| 115 HR 5438  | Related bill | <b>Apr 18, 2018:</b> Pursuant to the provisions of H. Res. 831, H.R. 5438 is laid on the table.                   |
| 115 HR 5439  | Related bill | <b>Apr 18, 2018:</b> Pursuant to the provisions of H. Res. 831, H.R. 5439 is laid on the table.                   |
| 115 HR 5440  | Related bill | <b>Apr 18, 2018:</b> Pursuant to the provisions of H. Res. 831, H.R. 5440 is laid on the table.                   |
| 115 HR 5443  | Related bill | <b>Apr 18, 2018:</b> Pursuant to the provisions of H. Res. 831, H.R. 5443 is laid on the table.                   |
| 115 HR 5445  | Related bill | <b>Apr 18, 2018:</b> Pursuant to the provisions of H. Res. 831, H.R. 5445 is laid on the table.                   |
| 115 HR 5446  | Related bill | <b>Apr 18, 2018:</b> Pursuant to the provisions of H. Res. 831, H.R. 5446 is laid on the table.                   |
| 115 HRES 831 | Related bill | <b>Apr 18, 2018:</b> Motion to reconsider laid on the table Agreed to without objection.                          |
| 115 HR 5386  | Related bill | <b>Mar 22, 2018:</b> Referred to the House Committee on Ways and Means.   |
| 115 HR 5361  | Related bill | <b>Mar 21, 2018:</b> Referred to the House Committee on Ways and Means.   |
| 115 HR 5370  | Related bill | <b>Mar 21, 2018:</b> Referred to the House Committee on Ways and Means.   |
| 115 HR 5375  | Related bill | <b>Mar 21, 2018:</b> Referred to the House Committee on Ways and Means.   |
| 115 HR 5376  | Related bill | <b>Mar 21, 2018:</b> Referred to the House Committee on Ways and Means.   |
| 115 HR 5377  | Related bill | <b>Mar 21, 2018:</b> Referred to the House Committee on Ways and Means.   |
| 115 HR 5342  | Related bill | <b>Mar 20, 2018:</b> Referred to the House Committee on Ways and Means.   |
| 115 HR 1843  | Related bill | <b>Sep 6, 2017:</b> Received in the Senate and Read twice and referred to the Committee on Finance.               |

## **Taxpayer First Act**

This bill amends the Internal Revenue Code to modify the organizational structure, enforcement procedures, and services of the Internal Revenue Service (IRS).

The bill establishes within the IRS the Independent Office of Appeals to resolve tax controversies and review administrative decisions.

With respect to the services provided to taxpayers, the bill requires the IRS to:

- submit to Congress a customer service strategy,
- continue to operate the IRS Free File Program, and
- exempt certain low-income taxpayers from payments required to submit an offer-in-compromise.

The bill revises enforcement procedures relating to:

- the seizure of property that has been structured to avoid Bank Secrecy Act reporting requirements,
- equitable relief from joint liability,
- the issuance of a summons,
- referrals for private debt collection,
- contacting third parties, and
- providing access to return and return information to individuals who are not IRS employees.

The bill addresses the organizational structure of the IRS by:

- modifying the titles of several IRS officials,
- establishing requirements for responding to Taxpayer Advocate Directives and providing statistical support to the National Taxpayer Advocate,
- eliminating the IRS Oversight Board, and
- requiring the IRS to submit a reorganization plan to Congress.

The bill also makes Tax Court judges subject to the same grounds for disqualification as other federal judges.

## Actions Timeline

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- **Apr 19, 2018:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Apr 18, 2018:** Considered under the provisions of rule H. Res. 831. (consideration: CR H3411-3422)
- **Apr 18, 2018:** Rule provides for consideration of both H.R. 5444 and H.R. 5445 under closed rules with one hour of debate equally divided and controlled by the Chair and Ranking Member of the Committee on Ways and Means for each measure. Rule also provides for one motion to recommit with or without instructions for each measure.
- **Apr 18, 2018:** DEBATE - The House proceeded with one hour of debate on H.R. 5444.
- **Apr 18, 2018:** The previous question was ordered pursuant to the rule.
- **Apr 18, 2018:** POSTPONED PROCEEDINGS - At the conclusion of debate on H.R. 5444, the Chair put the question on passage of the bill, and by voice vote, announced that the yeas had prevailed. Ms. Jenkins (KS) demanded the yeas and nays and the Chair postponed further proceedings on the question of passage of H.R. 5444 until later in the legislative day.
- **Apr 18, 2018:** Considered as unfinished business. (consideration: CR H3429)
- **Apr 18, 2018:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 414 - 0 (Roll no. 146).(text: CR H3411-3416)
- **Apr 18, 2018:** On passage Passed by the Yeas and Nays: 414 - 0 (Roll no. 146). (text: CR H3411-3416)
- **Apr 18, 2018:** Motion to reconsider laid on the table Agreed to without objection.
- **Apr 18, 2018:** Pursuant to the provisions of H. Res. 831, the text of H.R. 2901, H.R. 5437, H.R. 5438, H.R. 5439, H.R. 5440, H.R. 5443, H.R. 5445, and H.R. 5446, all as passed by the House, were appended to the end of the engrossment of H.R. 5444 as new matter.
- **Apr 16, 2018:** Rules Committee Resolution H. Res. 831 Reported to House. Rule provides for consideration of H.R. 5444 and H.R. 5445. Rule provides for consideration of both H.R. 5444 and H.R. 5445 under closed rules with one hour of debate equally divided and controlled by the Chair and Ranking Member of the Committee on Ways and Means for each measure. Rule also provides for one motion to recommit with or without instructions for each measure.
- **Apr 13, 2018:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 115-637, Part I.
- **Apr 13, 2018:** Committee on Financial Services discharged.
- **Apr 13, 2018:** Placed on the Union Calendar, Calendar No. 488.
- **Apr 11, 2018:** Committee Consideration and Mark-up Session Held.
- **Apr 11, 2018:** Ordered to be Reported (Amended) by Voice Vote.
- **Apr 10, 2018:** Introduced in House
- **Apr 10, 2018:** Referred to the Committee on Ways and Means, and in addition to the Committee on Financial Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

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