

## HR 7227

### Taxpayer First Act of 2018

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Dec 10, 2018

**Current Status:** Received in the Senate.

**Latest Action:** Received in the Senate. (Dec 20, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/7227>

## Sponsor

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

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

## Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Lewis, John [D-GA-5]	D · GA		Dec 10, 2018

## Committee Activity

Committee	Chamber	Activity	Date
Financial Services Committee	House	Referred To	Dec 10, 2018
Ways and Means Committee	House	Referred To	Dec 10, 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 S 3246	Related bill	<b>Jul 19, 2018:</b> Read twice and referred to the Committee on Finance.
115 S 3186	Related bill	<b>Jul 9, 2018:</b> Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S4844-4845)
115 HR 5444	Related bill	<b>Apr 19, 2018:</b> Received in the Senate and Read twice and referred to the Committee on Finance.
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 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 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 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 S 1958	Related bill	<b>Oct 16, 2017:</b> Read twice and referred to the Committee on Finance.
115 HR 3860	Related bill	<b>Sep 28, 2017:</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.
115 HR 3153	Related bill	<b>Jun 29, 2017:</b> Referred to the House Committee on Ways and Means.
115 S 1074	Related bill	<b>May 9, 2017:</b> Read twice and referred to the Committee on Finance.
115 S 762	Related bill	<b>Mar 29, 2017:</b> Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S2101)

## **Taxpayer First Act of 2018**

This bill modifies requirements for the Internal Revenue Service (IRS) regarding its organizational structure, customer service, enforcement procedures, management of information technology, and use of electronic systems.

The bill includes provisions that

- establish the IRS Independent Office of Appeals to resolve federal tax controversies without litigation;
- require the IRS to develop customer service and training strategies;
- continue the IRS Free File Program;
- exempt certain low-income taxpayers from payments required to submit an offer-in-compromise;
- modify certain tax enforcement procedures and requirements;
- establish requirements for responding to Taxpayer Advocate Directives;
- permanently authorize the Volunteer Income Tax Assistance Matching Grant Program;
- modify procedures for whistle-blowers;
- establish requirements for cybersecurity and identify protection;
- allow the IRS to require additional taxpayers to file returns electronically;
- require the IRS Commissioner to appoint a Chief Information Officer;
- modify requirements for managing information technology;
- specify requirements for retaining electronic records;
- prohibit the rehiring of certain IRS employees who were removed for misconduct;
- make Tax Court judges subject to the same grounds for disqualification as other federal judges; and
- authorize streamlined critical pay authority for certain IRS information technology positions.

The bill requires the IRS to implement

- online accounts for taxpayers and return preparers,
- an Internet platform for Form 1099 filings,
- a fully automated program for disclosing taxpayer information for third-party income verification using the Internet, and
- uniform standards and procedures for accepting electronic signatures.

## Actions Timeline

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- **Dec 20, 2018:** Mr. Rice (SC) moved to suspend the rules and pass the bill, as amended.
- **Dec 20, 2018:** Considered under suspension of the rules. (consideration: CR H10402-10414)
- **Dec 20, 2018:** DEBATE - The House proceeded with forty minutes of debate on H.R. 7227.
- **Dec 20, 2018:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Dec 20, 2018:** Considered as unfinished business. (consideration: CR H10435)
- **Dec 20, 2018:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 378 - 11 (Roll no. 455).(text: CR H10402-10413)
- **Dec 20, 2018:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 378 - 11 (Roll no. 455). (text: CR H10402-10413)
- **Dec 20, 2018:** Motion to reconsider laid on the table Agreed to without objection.
- **Dec 20, 2018:** Received in the Senate.
- **Dec 10, 2018:** Introduced in House
- **Dec 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.