S 1100

A bill to institute a program for the disclosure of taxpayer information for third-party income verification through the Internet.

Congress: 116 (2019–2021, Ended)
Chamber: Senate
Policy Area: Taxation
Introduced: Apr 9, 2019
Current Status: Read twice and referred to the Committee on Finance.
Latest Action: Read twice and referred to the Committee on Finance. (Apr 9, 2019)
Official Text: https://www.congress.gov/bill/116th-congress/senate-bill/1100

Sponsor

Name: Sen. Booker, Cory A. [D-NJ]
Party: Democratic • **State:** NJ • **Chamber:** Senate

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Apr 9, 2019
Sen. Scott, Tim [R-SC]	R · SC		Apr 9, 2019
Sen. Young, Todd [R-IN]	R · IN		Apr 9, 2019
Sen. Crapo, Mike [R-ID]	R · ID		May 7, 2019

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 9, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 1957	Related bill	**Aug 4, 2020:** Became Public Law No: 116-152.
116 HR 3151	Related bill	**Jul 1, 2019:** Became Public Law No: 116-25.
116 HR 2007	Identical bill	**Apr 1, 2019:** Referred to the House Committee on Ways and Means.
116 S 928	Related bill	**Mar 28, 2019:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S2091)

Summary (as of Apr 9, 2019)

This bill requires the Internal Revenue Service (IRS) to implement a program to ensure that certain disclosures of tax returns or return information for third-party income verification are (1) fully automated and accomplished through the Internet, and (2) accomplished in as close to real-time as is practicable.

The requirement applies to IRS disclosures of returns or return information to a person verifying the income or creditworthiness of a taxpayer who is a borrower in the process of a loan application.

In implementing the program, the IRS must (1) ensure that the program complies with applicable security standards and guidelines; and (2) assess and collect a fee for the disclosures at rates that are sufficient to cover the costs related to implementing the program, including the costs of necessary infrastructure or technology.

Actions Timeline

- **Apr 9, 2019:** Introduced in Senate
- **Apr 9, 2019:** Read twice and referred to the Committee on Finance.

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