

## S 1385

Contracting and Tax Accountability Act of 2019

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Government Operations and Politics

**Introduced:** May 9, 2019

**Current Status:** Read twice and referred to the Committee on Homeland Security and Governmental Affairs.

**Latest Action:** Read twice and referred to the Committee on Homeland Security and Governmental Affairs. (May 9, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/1385>

### Sponsor

**Name:** Sen. Kennedy, John [R-LA]

**Party:** Republican • **State:** LA • **Chamber:** Senate

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Braun, Mike [R-IN]	R · IN		Jul 25, 2019

### Committee Activity

Committee	Chamber	Activity	Date
Homeland Security and Governmental Affairs Committee	Senate	Referred To	May 9, 2019

### Subjects & Policy Tags

#### Policy Area:

Government Operations and Politics

### Related Bills

*No related bills are listed.*

## **Contracting and Tax Accountability Act of 2019**

This bill prohibits an executive agency from awarding a contract or grant in excess of the simplified acquisition threshold unless the prospective contractor or grantee certifies in writing to the agency awarding the contract or grant that the contractor or grantee has no seriously delinquent tax debt. *Simplified acquisition threshold* means the dollar amount below which a nonfederal entity may purchase property or services using small purchase methods.

The bill (1) authorizes the Department of the Treasury to disclose to an agency whether such person has a seriously delinquent tax debt, and (2) subjects a person with such debt to suspension or debarment from the federal procurement process.

The bill defines *seriously delinquent tax debt* as a federal tax liability that has been assessed by the Internal Revenue Service and is collectible by levy or a court proceeding, with exceptions for a tax debt (1) that is being paid in a timely manner under an approved installment agreement or an offer-in-compromise, (2) for which a collection due process hearing has been requested or is pending, (3) for which a continuous levy has been issued or agreed to by an applicant for employment, or (4) with respect to which such a levy is released because it has been determined to be an economic hardship to the taxpayer.

## **Actions Timeline**

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- **May 9, 2019:** Introduced in Senate
- **May 9, 2019:** Read twice and referred to the Committee on Homeland Security and Governmental Affairs.