

HR 1825

Improving Assistance for Taxpayers Act

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 18, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 18, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/1825>

Sponsor

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

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Mar 18, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 18, 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 S 928	Related bill	Mar 28, 2019: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S2091)

Improving Assistance for Taxpayers Act

This bill requires 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 90 days.

If a directive is modified or rescinded by a Deputy Commissioner, the NTA may appeal to the Commissioner. Within 90 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 18, 2019:** Introduced in House
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