

S 928

Taxpayer First Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 28, 2019

Current Status: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S2)

Latest Action: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S2091) (Mar 28, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/928>

Sponsor

Name: Sen. Grassley, Chuck [R-IA]

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

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Wyden, Ron [D-OR]	D · OR		Mar 28, 2019
Sen. Collins, Susan M. [R-ME]	R · ME		Apr 8, 2019

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 28, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 1957	Identical 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 1876	Related bill	Jun 18, 2019: Read twice and referred to the Committee on Finance.
116 S 1099	Related bill	Apr 9, 2019: Read twice and referred to the Committee on Finance.
116 S 1100	Related bill	Apr 9, 2019: Read twice and referred to the Committee on Finance.
116 HR 2007	Related bill	Apr 1, 2019: Referred to the House Committee on Ways and Means.
116 HR 1902	Related bill	Mar 27, 2019: Referred to the House Committee on Ways and Means.
116 HR 1905	Related bill	Mar 27, 2019: Referred to the House Committee on Ways and Means.
116 HR 1875	Related bill	Mar 26, 2019: Referred to the House Committee on Ways and Means.
116 HR 1825	Related bill	Mar 18, 2019: Referred to the House Committee on Ways and Means.
116 HR 1219	Related bill	Feb 14, 2019: 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.
116 S 240	Related bill	Jan 28, 2019: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S699-700)

Taxpayer First Act of 2019

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 a comprehensive customer service strategy;
- continue the IRS Free File Program;
- exempt certain low-income taxpayers from payments required to submit an offer-in-compromise;
- modify tax enforcement procedures that address issues such as the seizure of property, issuing a summons, joint liability, referral for private debt collection, and contacting third parties;
- 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;
- prohibit the rehiring of certain IRS employees who were removed for misconduct;
- allow the IRS to require additional taxpayers to file returns electronically; and
- increase the penalty for failing to file a return.

The bill requires the IRS Commissioner to appoint a Chief Information Officer, modifies the requirements for managing information technology, and authorizes streamlined critical pay authority for certain IRS information technology positions.

The bill also requires the IRS to implement

- 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 the acceptance of electronic signatures.

Actions Timeline

- **Mar 28, 2019:** Introduced in Senate
- **Mar 28, 2019:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S2091)