

HR 3738

John Lewis Taxpayer Protection Act

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 4, 2021

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

Latest Action: Referred to the House Committee on Ways and Means. (Jun 4, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/3738>

Sponsor

Name: Rep. Vela, Filemon [D-TX-34]

Party: Democratic • **State:** TX • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 4, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

John Lewis Taxpayer Protection Act

This bill sets forth provisions for the protection of taxpayers from abusive tax collection practices and provides other protections for low-income taxpayers.

Specifically, it

- repeals the authority for private sector tax collection contracts,
- allows an exclusion from gross income for income attributable to the discharge of taxpayer indebtedness,
- repeals the suspension of the statute of limitations during a pending application for taxpayer assistance orders,
- restricts tax levies on tax-exempt retirement plans,
- suspends tax levies on taxpayers during periods of financial disability,
- repeals the partial payment requirement for submitting offers in compromise of tax liabilities,
- requires the Internal Revenue Service to provide notice to taxpayers of eligibility for the earned income tax credit and refunds of such credit,
- authorizes the Department of the Treasury to regulate and sanction income tax preparers, and
- increases funding for low-income taxpayer clinics and taxpayer services.

Actions Timeline

- **Jun 4, 2021:** Introduced in House
- **Jun 4, 2021:** Referred to the House Committee on Ways and Means.