

HR 9640

Presidential Tax Filings and Audit Transparency Act of 2022

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Dec 21, 2022

Current Status: Received in the Senate.

Latest Action: Received in the Senate. (Dec 22, 2022)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/9640>

Sponsor

Name: Rep. Neal, Richard E. [D-MA-1]

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

Cosponsors (24 total)

Cosponsor	Party / State	Role	Date Joined
Del. Plaskett, Stacey E. [D-VI-At Large]	D · VI		Dec 21, 2022
Rep. Beyer, Donald S., Jr. [D-VA-8]	D · VA		Dec 21, 2022
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Dec 21, 2022
Rep. Boyle, Brendan F. [D-PA-2]	D · PA		Dec 21, 2022
Rep. Chu, Judy [D-CA-27]	D · CA		Dec 21, 2022
Rep. Davis, Danny K. [D-IL-7]	D · IL		Dec 21, 2022
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Dec 21, 2022
Rep. Doggett, Lloyd [D-TX-35]	D · TX		Dec 21, 2022
Rep. Evans, Dwight [D-PA-3]	D · PA		Dec 21, 2022
Rep. Gomez, Jimmy [D-CA-34]	D · CA		Dec 21, 2022
Rep. Higgins, Brian [D-NY-26]	D · NY		Dec 21, 2022
Rep. Horsford, Steven [D-NV-4]	D · NV		Dec 21, 2022
Rep. Kildee, Daniel T. [D-MI-5]	D · MI		Dec 21, 2022
Rep. Kind, Ron [D-WI-3]	D · WI		Dec 21, 2022
Rep. Larson, John B. [D-CT-1]	D · CT		Dec 21, 2022
Rep. Moore, Gwen [D-WI-4]	D · WI		Dec 21, 2022
Rep. Murphy, Stephanie N. [D-FL-7]	D · FL		Dec 21, 2022
Rep. Panetta, Jimmy [D-CA-20]	D · CA		Dec 21, 2022
Rep. Pascrell, Bill, Jr. [D-NJ-9]	D · NJ		Dec 21, 2022
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Dec 21, 2022
Rep. Schneider, Bradley Scott [D-IL-10]	D · IL		Dec 21, 2022
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Dec 21, 2022
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Dec 21, 2022
Rep. Thompson, Mike [D-CA-5]	D · CA		Dec 21, 2022

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 21, 2022

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HRES 1529	Related bill	Dec 21, 2022: Motion to reconsider laid on the table Agreed to without objection.

Summary (as of Dec 22, 2022)

Presidential Tax Filings and Audit Transparency Act of 2022

This bill requires the Internal Revenue Service (IRS) to conduct an examination to determine the correctness of a Presidential income tax return as rapidly as practicable after it is filed.

The IRS must disclose and make publicly available (on the internet) an initial report, periodic reports, and a final report on the examination of such tax returns. The final report must include the date on which the IRS examination of the return was completed, a list of audit materials, and a description of each proposed adjustment to a return and any controversy relating to its examination. This disclosure of tax return information is an exception to the general rule of confidentiality of taxpayer returns.

The bill provides criteria for approving a request for an extension of the filing of a tax return and for failing to file a return within the required time period.

The bill defines *Presidential income tax return* as any relevant income tax return of (1) a president while the president is in office, (2) the spouse of a president, (3) a corporation or partnership controlled by a president or a president's spouse, and (4) the estate of a president or a president's spouse.

Actions Timeline

- **Dec 22, 2022:** Considered under the provisions of rule H. Res. 1529. (consideration: CR H9990-10002)
- **Dec 22, 2022:** Rule provides for consideration of H.R. 9640 and S. 1942. Measure will be considered read. Bill is closed to amendments. Rule provides for one hour of debate on each measure. Also provides for a motion to recommit H.R. 9640 and a motion to commit S. 1942. H. Res. 693 and H. Res. 1434 are adopted. Provides for the Majority Leader or a designee that the House suspend the rules as though under clause 1 of rule XV with respect to multile measures.
- **Dec 22, 2022:** DEBATE - The House proceeded with one hour of debate on H.R. 9640.
- **Dec 22, 2022:** DEBATE - The House continued with debate on H.R. 9640.
- **Dec 22, 2022:** The previous question was ordered pursuant to the rule.
- **Dec 22, 2022:** POSTPONED PROCEEDINGS - At the conclusion of debate on H.R. 9640, the Chair put the question on passage and by voice vote, announced that the ayes had prevailed. Mr. Brady demanded the yeas and nays and the Chair postponed further proceedings on passage until a time to be announced.
- **Dec 22, 2022:** Considered as unfinished business. (consideration: CR H10029-10030)
- **Dec 22, 2022:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 222 - 201 (Roll no. 539).
- **Dec 22, 2022:** On passage Passed by the Yeas and Nays: 222 - 201 (Roll no. 539). (text: CR H9990-9992)
- **Dec 22, 2022:** Motion to reconsider laid on the table Agreed to without objection.
- **Dec 22, 2022:** Received in the Senate.
- **Dec 21, 2022:** Introduced in House
- **Dec 21, 2022:** Referred to the House Committee on Ways and Means.
- **Dec 21, 2022:** Rules Committee Resolution H. Res. 1529 Reported to House. Rule provides for consideration of H.R. 9640 and S. 1942. Measure will be considered read. Bill is closed to amendments. Rule provides for one hour of debate on each measure. Also provides for a motion to recommit H.R. 9640 and a motion to commit S. 1942. H. Res. 693 and H. Res. 1434 are adopted. Provides for the Majority Leader or a designee that the House suspend the rules as though under clause 1 of rule XV with respect to multile measures.