

113TH CONGRESS
1ST SESSION

H. R. 2025

To amend the Internal Revenue Code of 1986 to require the termination of employment of IRS employees for discrimination against any taxpayer on basis of political affiliation, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 16, 2013

Mr. GOSAR introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require the termination of employment of IRS employees for discrimination against any taxpayer on basis of political affiliation, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. TERMINATION OF EMPLOYMENT FOR DIS-**
4 **CRIMINATION AGAINST ANY TAXPAYER ON**
5 **BASIS OF POLITICAL AFFILIATION.**

6 (a) IN GENERAL.—Subsection (b) of section 1203 of
7 the Internal Revenue Service Restructuring and Reform
8 Act of 1998 (26 U.S.C. 7804 note) is amended by striking

1 “and” at the end of paragraph (9), by striking the period
2 at the end of paragraph (10) and inserting “; and”, and
3 by inserting after paragraph (10) the following:

4 “(11) discriminating against any taxpayer on
5 the basis of political affiliation.”.

6 (b) DISCRIMINATION ON THE BASIS OF POLITICAL
7 AFFILIATION DEFINED.—Section 1203 of such Act is
8 amended by adding at the end the following new sub-
9 section:

10 “(e) DISCRIMINATION ON THE BASIS OF POLITICAL
11 AFFILIATION.—For purposes of subsection (b), ‘discrimi-
12 nation on the basis of political affiliation’ is treatment or
13 consideration of, or making a distinction in favor of or
14 against, a person or thing based membership or belief in
15 a particular political party, organization, or ideology.”.

16 (c) EFFECTIVE DATE.—The amendment made by
17 subsection (a) shall apply with respect to any action taken
18 after the date of the enactment of this Act.

19 **SEC. 2. TERMINATION OF EMPLOYMENT FOR MISUSE OF**
20 **GOVERNMENT RESOURCES.**

21 (a) IN GENERAL.—Paragraph (10) of section
22 1203(b) of the Internal Revenue Service Restructuring
23 and Reform Act of 1998 (26 U.S.C. 7804 note), as
24 amended by this Act, is amended by inserting “or out of

1 arbitrary or capricious or politically motivated reasons”
2 before the semicolon at the end.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 subsection (a) shall apply with respect to any action taken
5 after the date of the enactment of this Act.

6 **SEC. 3. AWARDING OF COSTS AND FEES TO TAXPAYERS**
7 **WRONGFULLY DISCRIMINATED AGAINST.**

8 (a) **IN GENERAL.**—Subsection (a) of section 7430 of
9 the Internal Revenue Code of 1986 is amended by insert-
10 ing “or wrongfully discriminated against,” after “title,”.

11 (b) **WRONGFUL DISCRIMINATION DEFINED.**—Sub-
12 section (c) of section 7430 of such Code is amended by
13 adding at the end the following:

14 “(8) **WRONGFUL DISCRIMINATION.**—Wrongful
15 discrimination occurs if a final determination is
16 made in an administrative or judicial proceeding
17 that there has been a violation of a right specified
18 in section 1203(b)(3) of the Internal Revenue Serv-
19 ice Restructuring and Reform Act of 1998 (26
20 U.S.C. 7804 note).”.

21 (c) **EFFECTIVE DATE.**—The amendment made by
22 subsection (a) shall apply to civil actions or proceedings
23 commenced after the date of the enactment of this Act.

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