

Calendar No. 434

114TH CONGRESS
2D SESSION

H. R. 1206

IN THE SENATE OF THE UNITED STATES

APRIL 21, 2016

Received; read the first time

APRIL 25, 2016

Read the second time and placed on the calendar

AN ACT

To prohibit the hiring of additional Internal Revenue Service employees until the Secretary of the Treasury certifies that no employee of the Internal Revenue Service has a seriously delinquent tax debt.

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. SHORT TITLE.**

4 This Act may be cited as the “No Hires for the Delin-
5 quent IRS Act”.

1 **SEC. 2. PROHIBITION ON IRS HIRING OF NEW EMPLOYEES**
2 **UNTIL CERTIFICATION THAT NO IRS EM-**
3 **PLOYEE HAS A SERIOUSLY DELINQUENT TAX**
4 **DEBT.**

5 (a) IN GENERAL.—No officer or employee of the
6 United States may extend an offer of employment in the
7 Internal Revenue Service to any individual until after the
8 Secretary of the Treasury has submitted to Congress ei-
9 ther the certification described in subsection (b) or the re-
10 port described in subsection (c).

11 (b) CERTIFICATION.—

12 (1) IN GENERAL.—The certification referred to
13 in subsection (a) is a written certification by the
14 Secretary that the Internal Revenue Service does not
15 employ any individual who has a seriously delinquent
16 tax debt.

17 (2) SERIOUSLY DELINQUENT TAX DEBT.—For
18 purposes of this section, the term “seriously delin-
19 quent tax debt” means an outstanding debt under
20 the Internal Revenue Code of 1986 for which a no-
21 tice of lien has been filed in public records pursuant
22 to section 6323 of such Code, except that such term
23 does not include—

24 (A) a debt that is being paid in a timely
25 manner pursuant to an agreement under sec-
26 tion 6159 or section 7122 of such Code;

1 (B) a debt with respect to which a collec-
2 tion due process hearing under section 6330 of
3 such Code, or relief under subsection (a), (b),
4 or (f) of section 6015 of such Code, is re-
5 quested or pending;

6 (C) a debt with respect to which a levy has
7 been made under section 6331 of such Code (or
8 a debt with respect to which the individual
9 agrees to be subject to a levy made under such
10 section); and

11 (D) a debt with respect to which relief
12 under section 6343(a)(1)(D) of such Code is
13 granted.

14 (c) REPORT.—The report referred to in subsection
15 (a) is a report that—

16 (1) states that the certification described in
17 subsection (b) cannot be made;

18 (2) provides an explanation of why such certifi-
19 cation is not possible;

20 (3) outlines the remedial actions that would be
21 required for the Secretary to be in a position to so
22 certify; and

23 (4) provides an indication of the time that
24 would be required for those actions to be completed.

1 (d) EFFECTIVE DATE.—This section shall apply to
2 offers of employment extended after December 31, 2016.

3 **SEC. 3. NO ADDITIONAL FUNDS AUTHORIZED.**

4 No additional funds are authorized to carry out the
5 requirements of this Act. Such requirements shall be car-
6 ried out using amounts otherwise authorized.

Passed the House of Representatives April 20, 2016.

Attest:

KAREN L. HAAS,

Clerk.

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