

116TH CONGRESS  
1ST SESSION

# H. R. 1489

To amend the Internal Revenue Code of 1986 to require public disclosure of individual tax returns of the President, the Vice President, and Members of Congress, and candidates for such offices.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 2019

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

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## A BILL

To amend the Internal Revenue Code of 1986 to require public disclosure of individual tax returns of the President, the Vice President, and Members of Congress, and candidates for such offices.

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 “Tax Transparency Act  
5 of 2019”.

1 **SEC. 2. DISCLOSURE OF RETURNS AND RETURN INFORMA-**  
2 **TION OF CANDIDATES FOR PRESIDENT, VICE**  
3 **PRESIDENT, OR CONGRESS.**

4 (a) IN GENERAL.—Subsection (k) of section 6103 of  
5 the Internal Revenue Code of 1986 is amended by adding  
6 at the end the following new paragraph:

7 “(13) DISCLOSURE OF RETURNS AND RETURN  
8 INFORMATION OF CANDIDATES FOR PRESIDENT,  
9 VICE PRESIDENT, OR CONGRESS.—

10 “(A) IN GENERAL.—The Secretary shall  
11 disclose and make publicly available returns and  
12 return information of—

13 “(i) any candidate who designates a  
14 principal campaign committee under sec-  
15 tion 302(e)(1) of the Federal Election  
16 Campaign Act of 1971 or, in the case of  
17 a candidate for the office of Vice Presi-  
18 dent, any candidate for such office under  
19 such Act, and

20 “(ii) any individual who, on April  
21 15th of a calendar year, is the President,  
22 the Vice President, or a Member of Con-  
23 gress.

24 “(B) EXCEPTIONS.—The information dis-  
25 closed under subparagraph (A) shall not include  
26 any Social Security number, any financial ac-

1 count number, the name of any individual  
2 under age 18, or any home address of any indi-  
3 vidual (other than the city and State in which  
4 such address is located).

5 “(C) TIMING.—The Secretary shall make  
6 the disclosure required by paragraph (A)—

7 “(i) in the case of a candidate de-  
8 scribed in clause (i) of such paragraph, not  
9 later than the later of—

10 “(I) the date that is 15 days  
11 after the designation described in such  
12 clause (or in the case of a candidate  
13 for the office of Vice President, 15  
14 days after such individual becomes  
15 such a candidate), or

16 “(II) the date that is 15 days  
17 after the date of the enactment of this  
18 paragraph, and

19 “(ii) in the case of an individual de-  
20 scribed in clause (ii) of such paragraph,  
21 not later than April 30th of the year de-  
22 scribed in such clause.

23 “(D) SCOPE.—The returns and return in-  
24 formation disclosed under subparagraph (A)

1 shall include any return filed during the 7-year  
2 period ending on—

3 “(i) in the case of a candidate de-  
4 scribed in paragraph (A)(i), the date of the  
5 designation described in such clause (or in  
6 the case of a candidate for the office of  
7 Vice President, the day such individual be-  
8 comes such a candidate), and

9 “(ii) in the case of an individual de-  
10 scribed in paragraph (A)(ii), April 15th of  
11 the year described in such clause.”.

12 (b) EFFECTIVE DATE.—The amendment made by  
13 this section shall apply to individuals who are candidates  
14 on, and to individuals holding office on, dates after the  
15 date of the enactment of this Act.

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