

113TH CONGRESS
1ST SESSION

H. R. 2313

To amend the Internal Revenue Code of 1986 to issue regulations covering the practice of enrolled agents before the Internal Revenue Service.

IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 2013

Mr. BOUSTANY (for himself, Mr. BECERRA, Ms. NORTON, and Mr. BISHOP of New York) 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 issue regulations covering the practice of enrolled agents before the Internal Revenue Service.

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. ENROLLED AGENTS.**

4 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new section:

7 **“SEC. 7529. ENROLLED AGENTS.**

8 “(a) IN GENERAL.—The Secretary may prescribe
9 such regulations as may be necessary to regulate the con-

1 duct of enrolled agents in regards to their practice before
2 the Internal Revenue Service.

3 “(b) USE OF CREDENTIALS.—Any enrolled agents
4 properly licensed to practice as required under rules pro-
5 mulgated under subsection (a) shall be allowed to use the
6 credentials or designation as ‘enrolled agent’, ‘EA’, or
7 ‘E.A.’.”.

8 (b) CLERICAL AMENDMENT.—The table of sections
9 for chapter 77 of such Code is amended by adding at the
10 end the following new item:

“Sec. 7529. Enrolled agents.”.

11 (c) PRIOR REGULATIONS.—Nothing in the amend-
12 ments made by this section shall be construed to have any
13 effect on part 10 of title 31, Code of Federal Regulations,
14 or any other related Federal rule or regulation issued be-
15 fore the date of the enactment of this Act.

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