

117TH CONGRESS
1ST SESSION

H. R. 232

To amend the Ethics in Government Act of 1978 to require the President, Vice President, and Cabinet-level officers to release their tax returns, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2021

Mr. RUIZ introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Ethics in Government Act of 1978 to require the President, Vice President, and Cabinet-level officers to release their tax returns, 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. SHORT TITLE.**

4 This Act may be cited as the “Public Service Trans-
5 parency Act”.

1 **SEC. 2. DISCLOSURE OF TAX RETURNS BY CANDIDATES**
2 **FOR PRESIDENT AND VICE PRESIDENT OR**
3 **NOMINEE FOR CABINET-LEVEL POSITIONS.**

4 (a) IN GENERAL.—Section 102 of the Ethics in Gov-
5 ernment Act of 1978 (Public Law 95–521; 5 U.S.C. App.
6 102) is amended by adding at the end the following:

7 “(j)(1) Any report filed pursuant to section 101(c)
8 by an individual who is a candidate for the office of Presi-
9 dent or Vice President shall include the individuals return
10 of Federal income tax for the taxable year ending in or
11 with the applicable calendar year covered by such report
12 and such returns for the previous two taxable years.

13 “(2) Any report filed pursuant to section 101(b) by
14 an individual who is a nominee for a Cabinet-level position
15 shall include the individuals return of Federal income tax
16 for the taxable year ending in or with the applicable cal-
17 endar year covered by such report and such returns for
18 the previous two taxable years.

19 “(3) Any report filed pursuant to section 101(d) and
20 (e) by the President, Vice President, or any individual oc-
21 cupying a Cabinet-level position shall include the Presi-
22 dent’s, Vice President’s, or individual’s (as the case may
23 be) return of Federal income tax for the taxable year end-
24 ing in or with the applicable calendar year covered by such
25 report.

1 “(4) If any person covered by paragraph (1), (2), or
2 (3) files the return for such taxable year with the Internal
3 Revenue Service after the due date for such report, such
4 return shall be submitted (in the same manner as such
5 a report) not later than 30 days after such return was
6 so filed.

7 “(5) In this subsection, the term ‘Cabinet-level posi-
8 tion’ means—

9 “(A) the head of any Executive department (as
10 that term is defined in section 101 of title 5, United
11 States Code); and

12 “(B) any other position designated by the
13 President as a position within the Cabinet.”.

14 (b) APPLICATION.—The amendments made by sub-
15 section (a) shall apply to any individual who becomes a
16 candidate for the office, or assumes the office, of President
17 or Vice President, or becomes a nominee for, or assumes,
18 a Cabinet-level position (as that term is defined in section
19 102(j)(5) of the Ethics in Government Act of 1978 (Public
20 Law 95–521; 5 U.S.C. App. 102(j)(5)), as added by sub-
21 section (a)), after the date of enactment of this Act.

22 **SEC. 3. DISCLOSURE PERMITTED.**

23 (a) IN GENERAL.—Section 6103(i) of the Internal
24 Revenue Code of 1986 is amended by adding at the end
25 the following new paragraph:

1 “(9) DISCLOSURE OF TAX RETURNS UNDER
2 THE ETHICS IN GOVERNMENT ACT OF 1978.—The
3 Director of the Office of Government Ethics may
4 disclose returns described in section 102(j) of the
5 Ethics in Government Act of 1978 (Public Law 95–
6 521; 5 U.S.C. App. 102(j)) to the extent such re-
7 turns are required to be made available pursuant to
8 such section.”.

9 (b) APPLICATION.—The amendment made by sub-
10 section (a) shall apply to disclosures made after the date
11 of the enactment of this Act.

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