

111TH CONGRESS
1ST SESSION

H. R. 2343

To amend the Internal Revenue Code of 1986 to repeal the partial payment requirement on submissions of offers-in-compromise.

IN THE HOUSE OF REPRESENTATIVES

MAY 12, 2009

Mr. LEWIS of Georgia (for himself and Mr. BOUSTANY) 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 repeal the partial payment requirement on submissions of offers-in-compromise.

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 Compromise Im-
5 provement Act of 2009”.

6 **SEC. 2. REPEAL OF PARTIAL PAYMENT REQUIREMENT ON**
7 **SUBMISSIONS OF OFFERS-IN-COMPROMISE.**

8 (a) IN GENERAL.—Section 7122 of the Internal Rev-
9 enue Code of 1986 is amended by striking subsection (c)

1 and by redesignating subsections (d), (e), (f), and (g) as
2 subsection (e), (d), (e), and (f), respectively.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Paragraph (3) of section 7122(d) of such
5 Code is amended—

6 (A) by inserting “and” at the end of the
7 subparagraph (A),

8 (B) by striking “, and” at the end of sub-
9 paragraph (B) and inserting a period, and

10 (C) by striking subparagraph (C).

11 (2) Subsection (f) of section 6159 of such Code
12 is amended by striking “section 7122(e)” and insert-
13 ing “section 7122(d)”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to offers submitted after the date
16 of the enactment of this Act.

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