

Union Calendar No. 24

113TH CONGRESS
1ST SESSION

H. R. 249

[Report No. 113–38, Part I]

To amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 15, 2013

Mr. CHAFFETZ introduced the following bill; which was referred to the Committee on Oversight and Government Reform, and in addition to the Committee on House Administration, 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

APRIL 12, 2013

Reported from the Committee on Oversight and Government Reform

APRIL 12, 2013

The Committee on House Administration discharged; committed to the Committee of the Whole House on the State of the Union and ordered to be printed

A BILL

To amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment.

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 “Federal Employee Tax
5 Accountability Act of 2013”.

6 **SEC. 2. INELIGIBILITY OF PERSONS HAVING SERIOUSLY**
7 **DELINQUENT TAX DEBTS FOR FEDERAL EM-**
8 **PLOYMENT.**

9 (a) IN GENERAL.—Chapter 73 of title 5, United
10 States Code, is amended by adding at the end the fol-
11 lowing:

12 “SUBCHAPTER VIII—INELIGIBILITY OF PER-
13 SONS HAVING SERIOUSLY DELINQUENT
14 TAX DEBTS FOR FEDERAL EMPLOYMENT

15 “§ 7381. Definitions

16 “For purposes of this subchapter—

17 “(1) the term ‘seriously delinquent tax debt’
18 means an outstanding debt under the Internal Rev-
19 enue Code of 1986 for which a notice of lien has
20 been filed in public records pursuant to section 6323
21 of such Code, except that such term does not in-
22 clude—

23 “(A) a debt that is being paid in a timely
24 manner pursuant to an agreement under sec-
25 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
7 has been issued under section 6331 of such
8 Code (or, in the case of an applicant for em-
9 ployment, a debt with respect to which the ap-
10 plicant agrees to be subject to a levy issued
11 under such section); and

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

15 “(2) the term ‘employee’ means an employee in
16 or under an agency, including an individual de-
17 scribed in sections 2104(b) and 2105(e); and

18 “(3) the term ‘agency’ means—

19 “(A) an Executive agency;

20 “(B) the United States Postal Service;

21 “(C) the Postal Regulatory Commission;

22 and

23 “(D) an employing authority in the legisla-
24 tive branch.

1 **“§ 7382. Ineligibility for employment**

2 “(a) IN GENERAL.—Subject to subsection (c), any
3 person who has a seriously delinquent tax debt shall be
4 ineligible to be appointed or to continue serving as an em-
5 ployee.

6 “(b) DISCLOSURE REQUIREMENT.—The head of each
7 agency shall take appropriate measures to ensure that
8 each person applying for employment with such agency
9 shall be required to submit (as part of the application for
10 employment) certification that such person does not have
11 any seriously delinquent tax debt.

12 “(c) REGULATIONS.—The Office of Personnel Man-
13 agement, in consultation with the Internal Revenue Serv-
14 ice, shall, for purposes of carrying out this section with
15 respect to the executive branch, promulgate any regula-
16 tions which the Office considers necessary, except that
17 such regulations shall provide for the following:

18 “(1) All due process rights, afforded by chapter
19 75 and any other provision of law, shall apply with
20 respect to a determination under this section that an
21 applicant is ineligible to be appointed or that an em-
22 ployee is ineligible to continue serving.

23 “(2) Before any such determination is given ef-
24 fect with respect to an individual, the individual
25 shall be afforded 180 days to demonstrate that such

1 individual's debt is one described in subparagraph
2 (A), (B), (C), or (D) of section 7381(a)(1).

3 “(3) An employee may continue to serve, in a
4 situation involving financial hardship, if the contin-
5 ued service of such employee is in the best interests
6 of the United States, as determined on a case-by-
7 case basis.

8 “(d) REPORTS TO CONGRESS.—The Director of the
9 Office of Personnel Management shall report annually to
10 Congress on the number of exemptions made pursuant to
11 subsection (c)(3).

12 **“§ 7383. Review of public records**

13 “(a) IN GENERAL.—Each agency shall provide for
14 such reviews of public records as the head of such agency
15 considers appropriate to determine if a notice of lien (as
16 described in section 7381(1)) has been filed with respect
17 to an employee of or an applicant for employment with
18 such agency.

19 “(b) ADDITIONAL REQUESTS.—If a notice of lien is
20 discovered under subsection (a) with respect to an em-
21 ployee or applicant for employment, the agency may—

22 “(1) request that the employee or applicant exe-
23 cute and submit a form authorizing the Secretary of
24 the Treasury to disclose to the head of the agency
25 information limited to describing whether the em-

1 ployee or applicant has a seriously delinquent tax
2 debt; and

3 “(2) contact the Secretary of the Treasury to
4 request tax information limited to describing wheth-
5 er the employee or applicant has a seriously delin-
6 quent tax debt.

7 “(c) **AUTHORIZATION FORM.**—The Secretary of the
8 Treasury shall make available to all agencies a standard
9 form for the authorization described in subsection (b)(1).

10 “(d) **NEGATIVE CONSIDERATION.**—The head of an
11 agency, in considering an individual’s application for em-
12 ployment or in making an employee appraisal or evalua-
13 tion, shall give negative consideration to a refusal or fail-
14 ure to comply with a request under subsection (b)(1).

15 **“§ 7384. Confidentiality**

16 “Neither the head nor any other employee of an agen-
17 cy may—

18 “(1) use any information furnished under the
19 provisions of this subchapter for any purpose other
20 than the administration of this subchapter;

21 “(2) make any publication whereby the infor-
22 mation furnished by or with respect to any par-
23 ticular individual under this subchapter can be iden-
24 tified; or

1 “(3) permit anyone who is not an employee of
2 such agency to examine or otherwise have access to
3 any such information.”.

4 (b) CLERICAL AMENDMENT.—The analysis for chap-
5 ter 73 of title 5, United States Code, is amended by add-
6 ing at the end the following:

“SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERI-
 OUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

“7381. Definitions.

“7382. Ineligibility for employment.

“7383. Review of public records.

“7384. Confidentiality.”.

7 **SEC. 3. EFFECTIVE DATE.**

8 This Act and the amendments made by this Act shall
9 take effect 9 months after the date of enactment of this
10 Act.

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