

118TH CONGRESS  
1ST SESSION

# H. R. 2529

To amend title 5, United States Code, to require the President, Vice President, and Cabinet-level officers to release their tax returns, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2023

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 Accountability, 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

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## A BILL

To amend title 5, United States Code, 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 13104 of title 5, United  
5 States Code, is amended by adding at the end the fol-  
6 lowing:

7 “(j)(1) Any report filed pursuant to section 13103(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 13103(b)  
14 by an individual who is a nominee for a Cabinet-level posi-  
15 tion shall include the individuals return of Federal income  
16 tax for the taxable year ending in or with the applicable  
17 calendar year covered by such report and such returns for  
18 the previous two taxable years.

19 “(3) Any report filed pursuant to section 13103 (d)  
20 and (e) by the President, Vice President, or any individual  
21 occupying 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); and

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

13       (b) APPLICATION.—The amendments made by sub-  
14 section (a) shall apply to any individual who becomes a  
15 candidate for the office, or assumes the office, of President  
16 or Vice President, or becomes a nominee for, or assumes,  
17 a Cabinet-level position (as that term is defined in section  
18 13104(j)(5) of title 5, United States Code, as added by  
19 subsection (a)), after the date of enactment of this Act.

20 **SEC. 3. DISCLOSURE PERMITTED.**

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

24              “(9) DISCLOSURE OF TAX RETURNS UNDER  
25 CHAPTER 131 OF TITLE 5.—The Director of the Of-

1        fice of Government Ethics may disclose returns de-  
2        scribed in section 13104(j)(5) of title 5, United  
3        States Code, to the extent such returns are required  
4        to be made available pursuant to such section.”.

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

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