

113TH CONGRESS
1ST SESSION

H. R. 2557

To amend the Internal Revenue Code of 1986 to make imprisonment mandatory for unauthorized disclosure of returns and return information, unauthorized inspection of returns or return information, and willful oppression under color of law by officers and employees of the United States, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 27, 2013

Mr. SAM JOHNSON of Texas introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, 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 Internal Revenue Code of 1986 to make imprisonment mandatory for unauthorized disclosure of returns and return information, unauthorized inspection of returns or return information, and willful oppression under color of law by officers and employees of the United States, 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Imprisonment for Tax
3 Targeting of Americans Act of 2013”.

4 **SEC. 2. MANDATORY FINES, IMPRISONMENT, AND COSTS OF**
5 **PROSECUTION FOR UNAUTHORIZED DISCLO-**
6 **SURE OF RETURNS AND RETURN INFORMA-**
7 **TION.**

8 (a) **FEDERAL EMPLOYEES AND OTHER PERSONS.**—

9 The second sentence of section 7213(a)(1) of the Internal
10 Revenue Code of 1986 is amended by striking “a fine”
11 and all that follows through “or both” and inserting “a
12 fine in accordance with title 18, United States Code, and
13 imprisonment of 5 years”.

14 (b) **STATE AND OTHER EMPLOYEES.**—The second
15 sentence of section 7213(a)(2) of such Code is amended
16 by striking “a fine” and all that follows through “or both”
17 and inserting “a fine in accordance with title 18, United
18 States Code, and imprisonment of 5 years”.

19 (c) **OTHER PERSONS.**—The second sentence of sec-
20 tion 7213(a)(3) of such Code is amended by striking “a
21 fine” and all that follows through “or both” and inserting
22 “a fine in accordance with title 18, United States Code,
23 and imprisonment of 5 years”.

24 (d) **SOLICITATION.**—The second sentence of section
25 7213(a)(4) of such Code is amended by striking “a fine”
26 and all that follows through “or both” and inserting “a

1 fine in accordance with title 18, United States Code, and
2 imprisonment of 5 years”.

3 (e) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to violations occurring after the
5 date of the enactment of this Act.

6 **SEC. 3. MANDATORY FINES, IMPRISONMENT, AND COSTS OF**
7 **PROSECUTION FOR UNAUTHORIZED INSPEC-**
8 **TION OF RETURNS OR RETURN INFORMA-**
9 **TION.**

10 (a) IN GENERAL.—Paragraph (1) of section
11 7213A(b) of the Internal Revenue Code of 1986 is amend-
12 ed by striking “a fine” and all that follows through “or
13 both” and inserting “a fine in accordance with title 18,
14 United States Code, and imprisonment of 5 years”.

15 (b) EFFECTIVE DATE.—The amendment made by
16 subsection (a) shall apply to violations occurring after the
17 date of the enactment of this Act.

18 **SEC. 4. MANDATORY FINE AND IMPRISONMENT FOR WILL-**
19 **FUL OPPRESSION UNDER COLOR OF LAW BY**
20 **OFFICERS AND EMPLOYEES OF THE UNITED**
21 **STATES.**

22 (a) IN GENERAL.—The first sentence of section
23 7214(a) of the Internal Revenue Code of 1986 is amended
24 by striking “or both” and inserting “, or both, and in the
25 case of willful oppression under color of law, shall be fined

1 in accordance with title 18, United States Code, and im-
2 prisoned not more than 5 years”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 subsection (a) shall apply to offenses occurring after the
5 date of the enactment of this Act.

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