

113TH CONGRESS
1ST SESSION

H. R. 3762

To impose penalties for the unauthorized disclosure of personal tax information by Federal employees.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2013

Mr. POSEY introduced the following bill; which was referred to the Committee on Oversight and Government Reform, 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 impose penalties for the unauthorized disclosure of personal tax information by Federal employees.

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 “Personal Tax Informa-
5 tion Protection Act”.

6 **SEC. 2. UNAUTHORIZED DISCLOSURE OF PERSONALLY**

7 **IDENTIFIABLE COVERED INFORMATION.**

8 (a) **LIABILITY FOR CERTAIN ACTS.—**

1 (1) IN GENERAL.—It shall be unlawful for any
2 officer or employee of the United States—

3 (A) willfully to make an unauthorized dis-
4 closure of personally identifiable covered infor-
5 mation; or

6 (B) to conspire to commit a violation of
7 subparagraph (A).

8 (2) PENALTY.—

9 (A) IN GENERAL.—Any violation of para-
10 graph (1) shall be subject to a penalty of not
11 more than the greatest of—

12 (i) the penalty specified in the law set-
13 ting forth the offense which covers a viola-
14 tion of paragraph (1), or

15 (ii) the penalty set forth in subpara-
16 graph (B).

17 (B) UNIFORM PENALTY.—The penalty set
18 forth in this subparagraph is a felony punish-
19 able upon conviction by—

20 (i) a fine in any amount not exceeding
21 \$100,000 for each such violation and im-
22 prisonment of not more than 7 years,

23 (ii) the costs of prosecution, and

24 (iii) dismissal from office or discharge
25 from employment.

1 (C) FORFEITURE OF ANNUITIES AND RE-
2 TIRED PAY.—A violation of paragraph (1) shall
3 be treated as an offense to which sections 8312
4 and 8432(g)(5) of title 5, United States Code,
5 apply.

6 (b) DEFINITIONS.—For purposes of this section—

7 (1) OFFICER OF THE UNITED STATES.—The
8 term “officer of the United States” means an officer
9 appointed pursuant to section 2104(a)(1)(C) of title
10 5, United States Code.

11 (2) EMPLOYEE OF THE UNITED STATES.—The
12 term “employee of the United States” means an em-
13 ployee, as defined by section 2105 of title 5, United
14 States Code.

15 (3) PERSONALLY IDENTIFIABLE COVERED IN-
16 FORMATION.—The term “personally identifiable cov-
17 ered information” means return, return information,
18 and taxpayer return information (as such terms are
19 defined in section 6103(b) of the Internal Revenue
20 Code of 1986) unless such return, return informa-
21 tion, and taxpayer return information is authorized
22 to be disclosed under a provision of law.

23 **SEC. 3. PRIVATE RIGHT OF ACTION.**

24 (a) IN GENERAL.—Any person who violates section
25 2 of this Act or who willfully aids, abets, counsels, induces,

1 or procures the commission of a violation of section 2 of
2 this Act shall be liable to the person whose personally
3 identifiable covered information was disclosed in violation
4 of section 2 of this Act—

5 (1) in the amount of \$100,000 for each such
6 violation, and

7 (2) for costs of prosecution and attorney fees.

8 (b) JURISDICTION; STATUTE OF LIMITATIONS;
9 VENUE; PROCESS.—The United States district courts
10 shall have exclusive jurisdiction of actions brought under
11 this section. Any such action shall be brought not later
12 than two years after the date the cause of action arises.
13 Any action brought under subsection (a) of this section
14 may be brought in any judicial district wherein the defend-
15 ant is found, resides, or transacts business, or in the judi-
16 cial district wherein any act or transaction constituting
17 the violation occurs. Process in such action may be served
18 in any judicial district of which the defendant is an inhab-
19 itant or wherever the defendant may be found.

○