

115TH CONGRESS
1ST SESSION

H. R. 397

To require Members of Congress to disclose delinquent tax liability and to require an ethics inquiry into, and the garnishment of the wages of, a Member with Federal tax liability.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 10, 2017

Mr. CHAFFETZ introduced the following bill; which was referred to the Committee on House Administration, and in addition to the Committee on Rules, 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 require Members of Congress to disclose delinquent tax liability and to require an ethics inquiry into, and the garnishment of the wages of, a Member with Federal tax liability.

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 “Members of Congress
5 Tax Accountability Act of 2017”.

1 **SEC. 2. AMENDMENT TO THE ETHICS IN GOVERNMENT ACT**
2 **OF 1978.**

3 (a) IN GENERAL.—Section 102(a) of the Ethics in
4 Government Act of 1978 (5 U.S.C. App.) is amended by
5 adding at the end the following:

6 “(9)(A) For individuals described in section
7 101(f)(9), the amount of any delinquent tax liability owed
8 to the United States or any State or local government en-
9 tity.

10 “(B) In this paragraph—

11 “(i) the term ‘delinquent tax liability’ means
12 any unpaid tax liability which has been assessed and
13 with respect to which all judicial and administrative
14 remedies have been exhausted, or have lapsed; and

15 “(ii) any delinquent tax liability of an entity
16 more than 50 percent of the stock of which in the
17 case of a corporation (by vote or value), or 50 per-
18 cent of the capital and profits interest of which in
19 the case of an entity other than a corporation, is
20 owned directly or indirectly by an individual shall be
21 treated as a delinquent tax liability of such indi-
22 vidual in proportion to such individual’s ownership
23 interest in such entity.”.

24 (b) INCLUSION IN REPORT.—Section 102(b)(1)(A) of
25 the Ethics in Government Act of 1978 (5 U.S.C. App.)

1 is amended by striking “paragraph (1)” and inserting
2 “paragraphs (1) and (9)”.

3 **SEC. 3. ETHICS INQUIRY.**

4 If a Member of Congress reports a delinquent tax li-
5 ability on the Member’s annual disclosure form required
6 under section 102(a)(9) of the Ethics in Government Act
7 of 1978 (as added by section 2), the Committee on Ethics
8 of the House of Representatives or the Select Committee
9 on Ethics of the Senate (as the case may be) shall imme-
10 diately open an inquiry into the tax delinquency of that
11 Member for purposes of—

12 (1) determining the total delinquent tax liability
13 of the Member;

14 (2) determining the reason the Member has in-
15 curred a delinquent tax liability;

16 (3) determining whether the Member has a plan
17 to eliminate such delinquent tax liability; and

18 (4) determining whether such delinquent tax li-
19 ability has reflected poorly on Congress.

20 **SEC. 4. FEDERAL TAX LIABILITY.**

21 A Member of Congress who discloses a delinquent tax
22 liability under section 102(a)(9) of the Ethics in Govern-
23 ment Act of 1978 (as added by section 2) shall, not later
24 than 30 calendar days after filing the form, arrange with
25 the Secretary of the Senate or the Chief Administrative

1 Officer of the House of Representatives, as appropriate,
2 and the Internal Revenue Service to have an appropriate
3 amount of the Member's salary designated to pay the
4 taxes owed to the United States within a reasonable time
5 period.

6 **SEC. 5. MEMBER OF CONGRESS DEFINED.**

7 In this Act, the term "Member of Congress" means
8 a Senator or a Representative in, or Delegate or Resident
9 Commissioner to, the Congress.

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