

114TH CONGRESS
2D SESSION

H. R. 5296

To make Internal Revenue Service Criminal Investigation a distinct entity within the Department of the Treasury, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 19, 2016

Mr. HOLDING (for himself, Mr. ROSKAM, Mr. NUNES, Mr. MARCHANT, and Mr. TIBERI) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To make Internal Revenue Service Criminal Investigation a distinct entity within the Department of the Treasury, 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 “CI Realignment Act”.

5 **SEC. 2. BUREAU OF CRIMINAL INVESTIGATION ESTAB-**
6 **LISHED.**

7 (a) IN GENERAL.—There is established within the
8 Department of the Treasury the Bureau of Criminal In-
9 vestigation.

1 (b) FUNCTIONS, PERSONNEL, ETC.—There shall be
2 transferred to the Bureau of Criminal Investigation the
3 functions, personnel, assets, and obligations of Internal
4 Revenue Service Criminal Investigation Division, including
5 the functions of the Commissioner of Internal Revenue re-
6 lating thereto (other than referral of matters to such divi-
7 sion).

8 (c) DEFINITIONS.—For purposes of this section—

9 (1) ASSET.—The term “asset” includes con-
10 tracts, facilities, property, records, unobligated or
11 unexpended balances of appropriations, and other
12 funds or resources (other than personnel).

13 (2) FUNCTIONS.—The term “functions” in-
14 cludes authorities, powers, rights, privileges, immu-
15 nities, programs, projects, activities, duties, and re-
16 sponsibilities.

17 (3) PERSONNEL.—The term “personnel” means
18 officers and employees.

19 **SEC. 3. SEMI-ANNUAL REPORT OF BUREAU OF CRIMINAL**
20 **INVESTIGATION.**

21 (a) IN GENERAL.—The Secretary of the Treasury, or
22 the Secretary’s delegate, shall for each 6-month period
23 ending after the date of the enactment of this Act submit
24 to the Committee on Ways and Means of the House of

1 Representatives and the Committee on Finance of the
2 Senate a report that includes the following:

3 (1) The number of cases the Internal Revenue
4 Service referred to the Bureau of Criminal Inves-
5 tigation during the period to which the report relates
6 and a description of each such case.

7 (2) The number of cases the Bureau of Crimi-
8 nal Investigation referred to the Department of Jus-
9 tice during the period to which the report relates
10 and a description of each such case.

11 (b) DUE DATE.—Such report shall be submitted pur-
12 suant to subsection (a) not later than 60 days after the
13 end of the period to which the report relates.

14 (c) TERMINATION.—Subsection (a) shall not apply
15 for any period beginning more than 10 years after the date
16 of the enactment of this Act.

17 **SEC. 4. RETURNS AND RETURN INFORMATION OPEN TO BU-**
18 **REAU OF CRIMINAL INVESTIGATION.**

19 Section 6103(h)(1) of the Internal Revenue Code of
20 1986 is amended by inserting “(including the Bureau of
21 Criminal Investigation)” after “the Department of the
22 Treasury”.

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