

113TH CONGRESS
2^D SESSION

H. R. 5420

To amend the Internal Revenue Code of 1986 to permit the release of information regarding the status of certain investigations.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 9, 2014

Mr. BOUSTANY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to permit the release of information regarding the status of certain investigations.

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. RELEASE OF INFORMATION REGARDING THE**
4 **STATUS OF CERTAIN INVESTIGATIONS.**

5 (a) IN GENERAL.—Section 6103(e) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following new paragraph:

8 “(11) DISCLOSURE OF INFORMATION REGARD-
9 ING STATUS OF INVESTIGATION OF VIOLATION OF
10 THIS SECTION.—In the case of a person who pro-

1 provides to the Secretary information indicating a viola-
2 tion of section 7213, 7213A, or 7214 with respect
3 to any return or return information of such person,
4 the Secretary may disclose to such person (or such
5 person's designee)—

6 “(A) whether an investigation based on the
7 person's provision of such information has been
8 initiated and whether it is open or closed,

9 “(B) whether any such investigation sub-
10 stantiated such a violation by any individual,
11 and

12 “(C) whether any action has been taken
13 with respect to such individual (including
14 whether a referral has been made for prosecu-
15 tion of such individual).”.

16 (b) EFFECTIVE DATE.—The amendment made by
17 this section shall take effect on the date of the enactment
18 of this Act.

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