

115TH CONGRESS
2D SESSION

H. R. 5438

To amend the Internal Revenue Code of 1986 to allow officers and employees of the Department of the Treasury to provide to taxpayers information regarding low-income taxpayer clinics.

IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2018

Mr. HOLDING (for himself and Mr. LEWIS of Georgia) 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 allow officers and employees of the Department of the Treasury to provide to taxpayers information regarding low-income taxpayer clinics.

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. PROVISION OF INFORMATION REGARDING**
4 **LOW-INCOME TAXPAYER CLINICS.**

5 Section 7526(c) of the Internal Revenue Code of
6 1986 is amended by adding at the end the following new
7 paragraph:

1 “(6) PROVISION OF INFORMATION REGARDING
2 QUALIFIED LOW-INCOME TAXPAYER CLINICS.—Not-
3 withstanding any other provision of law, officers and
4 employees of the Department of the Treasury may—

5 “(A) advise taxpayers of the availability of,
6 and eligibility requirements for receiving, advice
7 and assistance from qualified low-income tax-
8 payer clinics receiving funding under this sec-
9 tion, and

10 “(B) provide information regarding the lo-
11 cation of, and contact information for, such
12 clinics.”.

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