

115TH CONGRESS
2D SESSION

H. R. 5446

To amend the Internal Revenue Code of 1986 to restrict the immediate sale of seized property by the Secretary of the Treasury to perishable goods.

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2018

Mr. FERGUSON (for himself and Mr. CROWLEY) 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 restrict the immediate sale of seized property by the Secretary of the Treasury to perishable goods.

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. RULES FOR SEIZURE AND SALE OF PERISH-**
4 **ABLE GOODS RESTRICTED TO ONLY PERISH-**
5 **ABLE GOODS.**

6 (a) IN GENERAL.—Section 6336 of the Internal Rev-
7 enue Code of 1986 is amended by striking “or become
8 greatly reduced in price or value by keeping, or that such
9 property cannot be kept without great expense”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this subsection shall apply to property seized after the
3 date of the enactment of this Act.

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