

111TH CONGRESS
1ST SESSION

H. R. 735

To amend the Internal Revenue Code of 1986 to provide that penalties and interest will not be imposed on individuals who are citizens of the United States.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2009

Mr. CARTER 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 provide that penalties and interest will not be imposed on individuals who are citizens of the United States.

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 “Rangel Rule Act of
5 2009”.

1 **SEC. 2. PENALTIES AND INTEREST NOT IMPOSED ON INDI-**
2 **VIDUALS WHO ARE CITIZENS OF THE UNITED**
3 **STATES.**

4 (a) **IN GENERAL.**—Chapter 77 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new section:

7 **“SEC. 7529. UNITED STATES CITIZENS EXEMPT FROM PEN-**
8 **ALTIES AND INTEREST.**

9 “Any individual who is a citizen of the United States
10 and who writes ‘Rangel Rule’ on the top of the first page
11 of the return of tax imposed by chapter 1 for any taxable
12 year shall be exempt from any requirement to pay interest,
13 and from any penalty, addition to tax, or additional
14 amount, with respect to such return.”.

15 (b) **CLERICAL AMENDMENT.**—The table of sections
16 for such chapter is amended by adding at the end the fol-
17 lowing new item:

“Sec. 7529. United states citizens exempt from penalties and interest.”.

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