

# Union Calendar No. 471

118<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 8292

**[Report No. 118-570]**

To amend the Internal Revenue Code of 1986 to increase penalties for unauthorized disclosure of taxpayer information.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2024

Mr. SMITH of Missouri (for himself, Mr. BUCHANAN, Mr. SMITH of Nebraska, Mr. KELLY of Pennsylvania, Mr. SCHWEIKERT, Mr. LAHOOD, Mr. WENSTRUP, Mr. ARRINGTON, Mr. FERGUSON, Mr. ESTES, Mr. SMUCKER, Mr. HERN, Mrs. MILLER of West Virginia, Mr. MURPHY, Mr. KUSTOFF, Mr. FITZPATRICK, Mr. STEUBE, Ms. TENNEY, Mrs. FISCHBACH, Mr. MOORE of Utah, Mrs. STEEL, Ms. VAN DUYNE, Mr. FEENSTRA, Ms. MALLIOTAKIS, and Mr. CAREY) introduced the following bill; which was referred to the Committee on Ways and Means

JUNE 28, 2024

Additional sponsor: Mr. MORAN

JUNE 28, 2024

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italics]

[For text of introduced bill, see copy of bill as introduced on May 8, 2024]

# **A BILL**

To amend the Internal Revenue Code of 1986 to increase penalties for unauthorized disclosure of taxpayer information.

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 “Taxpayer Data Protec-*  
5 *tion Act”.*

6 **SEC. 2. INCREASE IN PENALTIES FOR UNAUTHORIZED DIS-**  
7 **CLOSURES OF TAXPAYER INFORMATION.**

8 *(a) IN GENERAL.—Paragraphs (1), (2), (3), (4), and*  
9 *(5) of section 7213(a) of the Internal Revenue Code of 1986*  
10 *are each amended by striking “\$5,000, or imprisonment of*  
11 *not more than 5 years” and inserting “\$250,000, or impris-*  
12 *onment of not more than 10 years”.*

13 *(b) DISCLOSURES OF RETURN INFORMATION OF MUL-*  
14 *TIPLE TAXPAYERS TREATED AS MULTIPLE VIOLATIONS.—*  
15 *Section 7213(a) of such Code is amended by adding at the*  
16 *end the following new paragraph:*

17 *“(6) DISCLOSURES OF RETURN INFORMATION OF*  
18 *MULTIPLE TAXPAYERS TREATED AS MULTIPLE VIOLA-*  
19 *TIONS.—For purposes of paragraphs (1), (2), (3), (4),*  
20 *and (5), a separate violation occurs with respect to*  
21 *each taxpayer whose return or return information is*  
22 *disclosed in violation of any such paragraph.”.*

23 *(c) EFFECTIVE DATE.—The amendments made by this*  
24 *section shall apply to disclosures made after the date of the*  
25 *enactment of this Act.*

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