

113TH CONGRESS
2D SESSION

S. 2043

To prohibit the Internal Revenue Service from asking taxpayers questions regarding religious, political, or social beliefs.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 26, 2014

Mrs. FISCHER (for herself, Mr. INHOFE, and Mr. JOHANNIS) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To prohibit the Internal Revenue Service from asking taxpayers questions regarding religious, political, or social beliefs.

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 “Stop IRS Overreach
5 Act”.

6 **SEC. 2. PROHIBITION ON QUESTIONS REGARDING RELI-**
7 **GIUS, POLITICAL, OR SOCIAL BELIEFS.**

8 (a) IN GENERAL.—The Internal Revenue Service
9 shall not ask any taxpayer any question regarding reli-
10 gious, political, or social beliefs.

1 (b) SENSE OF CONGRESS REGARDING EXCEP-
2 TIONS.—It is the sense of Congress that—

3 (1) any exceptions to subsection (a) which are
4 provided by later enacted provisions of law should
5 identify the specific questions which are authorized,
6 the class of taxpayers to which such questions are
7 authorized to be asked, and the circumstances under
8 which such questions are authorized to be asked,
9 and

10 (2) if the Commissioner of the Internal Revenue
11 Service determines that asking any class of tax-
12 payers a question prohibited under subsection (a)
13 would aid in the efficient administration of the tax
14 laws, such Commissioner should submit a report to
15 Congress which—

16 (A) includes such question in the verbatim
17 form in which it is to be asked,

18 (B) describes the class of taxpayers to
19 whom the question is to be asked, and

20 (C) describes the circumstances that would
21 be required to exist before the question would
22 be asked.

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