

115TH CONGRESS  
2D SESSION

# S. 2425

To amend the Internal Revenue Code of 1986 to repeal the Internal Revenue Service's private debt collection program.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 14, 2018

Mr. CARDIN (for himself, Mr. BROWN, and Ms. WARREN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the Internal Revenue Service's private debt collection program.

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. REPEAL OF RULES RELATING TO TAX COLLEC-**  
4 **TION CONTRACTS.**

5 (a) IN GENERAL.—Sections 6306 and 6307 of the  
6 Internal Revenue Code of 1986 are hereby repealed.

7 (b) CONFORMING AMENDMENTS.—

8 (1) Section 6103(k) of the Internal Revenue  
9 Code of 1986 is amended by striking paragraph  
10 (12).

1           (2) Section 7433A(a) of such Code is amended  
2           by inserting “, as in effect on December 31, 2017”  
3           after “as defined in section 6306(b)”.

4           (3) Section 7809(a) of such Code is amended  
5           by striking “6306,”.

6           (4) Section 7811 of such Code is amended by  
7           striking subsection (g).

8           (5) The table of sections for subchapter A of  
9           chapter 64 of such Code is amended by striking the  
10          items relating to sections 6306 and 6307.

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