

114TH CONGRESS  
1ST SESSION

# S. 273

To amend title 18, United States Code, to prohibit the intentional discrimination of a person or organization by an employee of the Internal Revenue Service.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 28, 2015

Mr. CRUZ (for himself, Mr. GRASSLEY, Mr. INHOFE, Mr. VITTER, and Mr. BLUNT) introduced the following bill; which was read twice and referred to the Committee on the Judiciary

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## A BILL

To amend title 18, United States Code, to prohibit the intentional discrimination of a person or organization by an employee of the Internal Revenue Service.

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. INTENTIONAL DISCRIMINATION BY EMPLOYEE**  
4 **OF THE INTERNAL REVENUE SERVICE.**

5 (a) IN GENERAL.—Chapter 93 of title 18, United  
6 States Code, is amended by adding at the end the fol-  
7 lowing:

1 **“§ 1925. Intentional discrimination by employee of**  
 2 **the Internal Revenue Service**

3 “(a) OFFENSE.—It shall be unlawful for any officer  
 4 or employee of the Internal Revenue Service to, regardless  
 5 of whether the officer or employee is acting under color  
 6 of law, willfully act with the intent to injure, oppress,  
 7 threaten, intimidate, or single out and subject to undue  
 8 scrutiny for purposes of harassment any person or organi-  
 9 zation in any State—

10 “(1) based solely or primarily on the political,  
 11 economic, or social positions held or expressed by  
 12 the person or organization; or

13 “(2) because the person or organization has ex-  
 14 pressed a particular political, economic, or social po-  
 15 sition using any words or writing allowed by law.

16 “(b) PENALTY.—Any person who violates subsection  
 17 (a) shall be fined under this title, imprisoned not more  
 18 than 10 years, or both.

19 “(c) DEFINITION.—In this section, the term ‘State’  
 20 means a State of the United States, the District of Colum-  
 21 bia, and any commonwealth, territory, or possession of the  
 22 United States.”.

23 (b) TABLE OF SECTIONS.—The table of sections for  
 24 chapter 93 of title 18, United States Code, is amended  
 25 by inserting after the item relating to section 1924 the  
 26 following:

“1925. Intentional discrimination by employee of the Internal Revenue Service.”.

