

112TH CONGRESS
2D SESSION

S. 3688

To provide effective criminal prosecutions for certain identity thefts, and
for other purposes.

IN THE SENATE OF THE UNITED STATES

DECEMBER 17, 2012

Ms. KLOBUCHAR (for herself and Mr. SESSIONS) introduced the following bill;
which was read twice and referred to the Committee on the Judiciary

A BILL

To provide effective criminal prosecutions for certain identity
thefts, and for other purposes.

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 “Stopping Tax Offend-
5 ers and Prosecuting Identity Theft Act of 2012” or the
6 “STOP Identity Theft Act of 2012”.

1 **SEC. 2. USE OF DEPARTMENT OF JUSTICE RESOURCES**
2 **WITH REGARD TO TAX RETURN IDENTITY**
3 **THEFT.**

4 (a) **IN GENERAL.**—The Attorney General should
5 make use of all existing resources of the Department of
6 Justice, including any appropriate task forces, to bring
7 more perpetrators of tax return identity theft to justice.

8 (b) **CONSIDERATIONS TO BE TAKEN INTO AC-**
9 **COUNT.**—In carrying out this section, the Attorney Gen-
10 eral should take into account the following:

11 (1) The need to concentrate efforts in those
12 areas of the country where the crime is most fre-
13 quently reported.

14 (2) The need to coordinate with State and local
15 authorities for the most efficient use of their laws
16 and resources to prosecute and prevent the crime.

17 (3) The need to protect vulnerable groups, such
18 as veterans, seniors, and minors (especially foster
19 children) from becoming victims or otherwise used in
20 the offense.

21 **SEC. 3. VICTIMS OF IDENTITY THEFT MAY INCLUDE ORGA-**
22 **NIZATIONS.**

23 Chapter 47 of title 18, United States Code, is amend-
24 ed—

25 (1) in section 1028—

1 (A) in subsection (a)(7), by inserting “(in-
2 cluding an organization)” after “another per-
3 son”; and

4 (B) in subsection (d)(7), in the matter pre-
5 ceeding subparagraph (A), by inserting “or other
6 person” after “specific individual”; and

7 (2) in section 1028A(a)(1), by inserting “(in-
8 cluding an organization)” after “another person”.

9 **SEC. 4. IDENTITY THEFT FOR PURPOSES OF TAX FRAUD.**

10 Section 1028(b)(3) of title 18, United States Code,
11 is amended—

12 (1) in subparagraph (B), by striking “or” at
13 the end;

14 (2) in subparagraph (C), by inserting “or” after
15 the semicolon; and

16 (3) by adding at the end the following:

17 “(D) during and in relation to a felony
18 under section 7206 or 7207 of the Internal
19 Revenue Code of 1986;”.

20 **SEC. 5. REPORTING REQUIREMENT.**

21 (a) **GENERALLY.**—Beginning with the first report
22 made more than 9 months after the date of the enactment
23 of this Act under section 1116 of title 31, United States
24 Code, the Attorney General shall include in such report
25 the information described in subsection (b) of this section

1 as to progress in implementing this Act and the amend-
2 ments made by this Act.

3 (b) CONTENTS.—The information referred to in sub-
4 section (a) is as follows:

5 (1) Information readily available to the Depart-
6 ment of Justice about trends in the incidence of tax
7 return identity theft.

8 (2) The effectiveness of statutory tools, includ-
9 ing those provided by this Act, in aiding the Depart-
10 ment of Justice in the prosecution of tax return
11 identity theft.

12 (3) Recommendations on additional statutory
13 tools that would aid in removing barriers to effective
14 prosecution of tax return identity theft.

15 (4) The status on implementing the rec-
16 ommendations of the Department's March 2010
17 Audit Report 10–21 entitled “The Department of
18 Justice's Efforts to Combat Identity Theft”.

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