

114TH CONGRESS
1ST SESSION

S. 943

To amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights.

IN THE SENATE OF THE UNITED STATES

APRIL 15, 2015

Mr. PORTMAN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights.

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 Bill of
5 Rights Act of 2015”.

1 **SEC. 2. DUTY TO ENSURE THAT IRS EMPLOYEES ARE FA-**
2 **MILIAR WITH AND ACT IN ACCORD WITH CER-**
3 **TAIN TAXPAYER RIGHTS.**

4 (a) IN GENERAL.—Section 7803(a) of the Internal
5 Revenue Code of 1986 is amended by redesignating para-
6 graph (3) as paragraph (4) and by inserting after para-
7 graph (2) the following new paragraph:

8 “(3) EXECUTION OF DUTIES IN ACCORD WITH
9 TAXPAYER RIGHTS.—In discharging his duties, the
10 Commissioner shall ensure that employees of the In-
11 ternal Revenue Service are familiar with and act in
12 accord with taxpayer rights as afforded by other
13 provisions of this title, including—

14 “(A) the right to be informed,

15 “(B) the right to quality service,

16 “(C) the right to pay no more than the
17 correct amount of tax,

18 “(D) the right to challenge the position of
19 the Internal Revenue Service and be heard,

20 “(E) the right to appeal a decision of the
21 Internal Revenue Service in an independent
22 forum,

23 “(F) the right to finality,

24 “(G) the right to privacy,

25 “(H) the right to confidentiality,

26 “(I) the right to retain representation, and

1 “(J) the right to a fair and just tax sys-
2 tem.”.

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall take effect on the date of the enactment
5 of this Act.

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