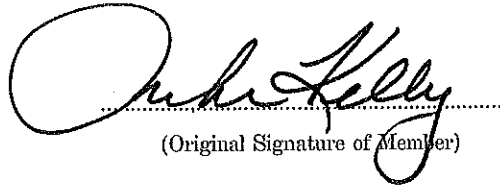


113H5420


(Original Signature of Member)

114TH CONGRESS
1ST SESSION

H. R. 1026

To amend the Internal Revenue Code of 1986 to permit the release of
information regarding the status of certain investigations.

IN THE HOUSE OF REPRESENTATIVES

Mr. KELLY of Pennsylvania introduced the following bill; which was referred
to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to permit
the release of information regarding the status of certain
investigations.

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 Knowledge
5 of IRS Investigations Act".

1 **SEC. 2. RELEASE OF INFORMATION REGARDING THE STA-**
2 **TUS OF CERTAIN INVESTIGATIONS.**

3 (a) **IN GENERAL.**—Section 6103(e) of the Internal
4 Revenue Code of 1986 is amended by adding at the end
5 the following new paragraph:

6 “(11) **DISCLOSURE OF INFORMATION REGARD-**
7 **ING STATUS OF INVESTIGATION OF VIOLATION OF**
8 **THIS SECTION.**—In the case of a person who pro-
9 vides to the Secretary information indicating a viola-
10 tion of section 7213, 7213A, or 7214 with respect
11 to any return or return information of such person,
12 the Secretary may disclose to such person (or such
13 person’s designee)—

14 “(A) whether an investigation based on the
15 person’s provision of such information has been
16 initiated and whether it is open or closed,

17 “(B) whether any such investigation sub-
18 stantiated such a violation by any individual,
19 and

20 “(C) whether any action has been taken
21 with respect to such individual (including
22 whether a referral has been made for prosecu-
23 tion of such individual).”.

24 (b) **EFFECTIVE DATE.**—The amendment made by
25 this section shall take effect on the date of the enactment
26 of this Act.


CONSTITUTIONAL AUTHORITY STATEMENT

To accompany: Taxpayer Knowledge of IRS Investigations Act

Pursuant to clause 7 of Rule XII of the Rules of the House of Representatives, the following statement is submitted regarding the specific powers granted to Congress in the Constitution to enact the accompanying bill or joint resolution.

The Congress enacts this bill pursuant to Clause 1 of Section 8 of Article I of the United States Constitution.

Member Signature:

A handwritten signature in black ink, appearing to read "Mike Kelly", is written over a horizontal line.

Member Name: Mike Kelly