

105TH CONGRESS
1ST SESSION

H. R. 1226

To amend the Internal Revenue Code of 1986 to prevent the unauthorized inspection of tax returns or tax return information.

IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 1997

Mr. ARCHER (for himself, Ms. DUNN, Mr. RANGEL, Mrs. JOHNSON of Connecticut, Mr. COYNE, Mr. THOMAS, Mr. HERGER, Mr. CAMP, Mr. ENSIGN, Mr. HAYWORTH, Mr. WELLER, Mrs. KENNELLY of Connecticut, Mr. LEVIN, Mr. KLECZKA, Mr. LEWIS of Georgia, Mr. NEAL of Massachusetts, Mr. JEFFERSON, Mr. TANNER, Mrs. THURMAN, and Mr. PORTMAN) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to prevent the unauthorized inspection of tax returns or tax return information.

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 Browsing
5 Protection Act”.

1 **SEC. 2. PENALTY FOR UNAUTHORIZED INSPECTION OF TAX**
2 **RETURNS OR TAX RETURN INFORMATION.**

3 (a) IN GENERAL.—Part I of subchapter A of chapter
4 75 of the Internal Revenue Code of 1986 (relating to
5 crimes, other offenses, and forfeitures) is amended by add-
6 ing after section 7213 the following new section:

7 **“SEC. 7213A. UNAUTHORIZED INSPECTION OF RETURNS OR**
8 **RETURN INFORMATION.**

9 “(a) PROHIBITIONS.—

10 “(1) FEDERAL EMPLOYEES AND OTHER PER-
11 SONS.—It shall be unlawful for—

12 “(A) any officer or employee of the United
13 States, or

14 “(B) any person described in section
15 6103(n) or an officer or employee of any such
16 person,

17 willfully to inspect, except as authorized in this title,
18 any return or return information.

19 “(2) STATE AND OTHER EMPLOYEES.—It shall
20 be unlawful for any person (not described in para-
21 graph (1)) willfully to inspect, except as authorized
22 in this title, any return or return information ac-
23 quired by such person or another person under a
24 provision of section 6103 referred to in section
25 7213(a)(2).

26 “(b) PENALTY.—

1 “(1) IN GENERAL.—Any violation of subsection
2 (a) shall be punishable upon conviction by a fine in
3 any amount not exceeding \$1,000, or imprisonment
4 of not more than 1 year, or both, together with the
5 costs of prosecution.

6 “(2) FEDERAL OFFICERS OR EMPLOYEES.—An
7 officer or employee of the United States who is con-
8 victed of any violation of subsection (a) shall, in ad-
9 dition to any other punishment, be dismissed from
10 office or discharged from employment.

11 “(c) DEFINITIONS.—For purposes of this section, the
12 terms ‘inspect’, ‘return’, and ‘return information’ have the
13 respective meanings given such terms by section 6103(b).”

14 (b) TECHNICAL AMENDMENTS.—

15 (1) Paragraph (2) of section 7213(a) of such
16 Code is amended by inserting “(5),” after “(m)(2),
17 (4),”.

18 (2) The table of sections for part I of sub-
19 chapter A of chapter 75 of such Code 1986 is
20 amended by inserting after the item relating to sec-
21 tion 7213 the following new item:

 “Sec. 7213A. Unauthorized inspection of returns or return infor-
 mation.”

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to violations occurring on and after
3 the date of the enactment of this Act.

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