

Union Calendar No. 50

114TH CONGRESS
1ST SESSION

H. R. 1058

[Report No. 114–70]

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 HOUSE OF REPRESENTATIVES

FEBRUARY 25, 2015

Mr. ROSKAM introduced the following bill; which was referred to the Committee on Ways and Means

APRIL 13, 2015

Additional sponsors: Mr. HULTGREN, Mr. REICHERT, Mr. RODNEY DAVIS of Illinois, Mr. BISHOP of Michigan, Mr. BLUM, Mr. TROTT, Mr. BOST, Mr. GROTHMAN, Mr. WEBSTER of Florida, Mr. REED, and Mr. YOUNG of Alaska

APRIL 13, 2015

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on February 25, 2015]

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 “(E) the right to appeal a decision of the
2 Internal Revenue Service in an independent
3 forum,

4 “(F) the right to finality,

5 “(G) the right to privacy,

6 “(H) the right to confidentiality,

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

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

10 (b) *EFFECTIVE DATE.*—The amendments made by this
11 section shall take effect on the date of the enactment of this
12 Act.

Union Calendar No. 50

114TH CONGRESS
1ST Session

H. R. 1058

[Report No. 114-70]

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.

APRIL 13, 2015

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed