

115TH CONGRESS
1ST SESSION

H. R. 2114

To require the Secretary of the Treasury to implement security measures in the electronic tax return filing process to prevent tax refund fraud from being perpetrated with electronic identity theft.

IN THE HOUSE OF REPRESENTATIVES

APRIL 20, 2017

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

A BILL

To require the Secretary of the Treasury to implement security measures in the electronic tax return filing process to prevent tax refund fraud from being perpetrated with electronic identity theft.

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. IMPLEMENTATION OF SECURITY MEASURES IN**
4 **ELECTRONIC TAX RETURN FILING PROCESS**
5 **TO PREVENT TAX REFUND FRAUD.**

6 (a) IN GENERAL.—After the completion of the one-
7 year pilot program under subsection (b) and taking into
8 account the recommendations submitted with respect to

1 such program, the Secretary of the Treasury shall imple-
2 ment security measures in the electronic tax return filing
3 process designed to prevent tax refund fraud involving
4 electronic identity theft.

5 (b) PILOT PROGRAM.—

6 (1) IN GENERAL.—The Secretary of the Treas-
7 ury shall establish and carry out a one-year pilot
8 program to implement security measures in the elec-
9 tronic tax return filing process in select counties
10 across the United States where tax refund fraud in-
11 volving electronic identity theft is most prevalent.
12 Such measures shall include the use of security
13 questions which allow for electronic matching of the
14 answers to such questions to establish the identity of
15 the taxpayer before the electronic filing of a tax re-
16 turn by such taxpayer.

17 (2) RECOMMENDATIONS.—After the completion
18 of the one-year pilot program under paragraph (1),
19 the Secretary of the Treasury shall submit rec-
20 ommendations to the Committee on Ways and
21 Means of the House of Representatives and the
22 Committee on Finance of the Senate on how to ex-
23 pand the process nationwide.

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