

113TH CONGRESS
1ST SESSION

H. R. 2532

To provide for the establishment of new procedures at the Internal Revenue Service, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 27, 2013

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

A BILL

To provide for the establishment of new procedures at the Internal Revenue Service, and for other purposes.

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 “Integrity Restoration
5 Strategy Act of 2013” or as the “IRS Act of 2013”.

6 **SEC. 2. DETERMINATIONS OF TAX-EXEMPT STATUS.**

7 If the Internal Revenue Service receives an applica-
8 tion for recognition of tax-exempt status for any organiza-
9 tion and the Internal Revenue Service responds to such
10 application with a request for additional information—

1 (1) such request shall include a due date for
2 providing such additional information which shall be
3 expressed as a number of days (not less than 30
4 days) from the date on which such request is sent,

5 (2) if no response from the applicant is received
6 by the Internal Revenue Service by such due date,
7 the Internal Revenue Service shall conclude that the
8 applicant has not taken the steps necessary to file
9 for tax-exempt status,

10 (3) if a response from the applicant is received
11 by the Internal Revenue Service by such due date,
12 the Internal Revenue Service shall have the same
13 number of days to provide a written substantive re-
14 sponse to the applicant's response as the number of
15 days referred to in paragraph (1), and

16 (4) if the Internal Revenue Service fails to pro-
17 vide such written substantive response before the
18 deadline under paragraph (3), the applicant's appli-
19 cation for tax-exempt status shall be deemed to have
20 been approved unless the Internal Revenue Service
21 demonstrates to a court of competent jurisdiction
22 that the organization does not qualify for such sta-
23 tus.

1 **SEC. 3. INTERNAL REVENUE SERVICE REQUIRED TO IM-**
2 **PLEMENT RECOMMENDATIONS RELATING TO**
3 **THE USE OF INAPPROPRIATE CRITERIA IN**
4 **THE REVIEW OF APPLICATIONS FOR TAX-EX-**
5 **EMPT STATUS.**

6 (a) IN GENERAL.—Not later than 1 year after the
7 date of the enactment of this Act, the Commissioner of
8 the Internal Revenue Service shall complete implementa-
9 tion of all of the recommendations set out in the report
10 the Treasury Inspector General for Tax Administration ti-
11 tled “Inappropriate Criteria Were Used to Identify Tax-
12 Exempt Applications for Review”.

13 (b) REPORT TO CONGRESS.—Not later than 90 days
14 after the 1-year period beginning on the date of the enact-
15 ment of this Act (or, if earlier, 90 days after the Commis-
16 sioner completes the implementation of the recommenda-
17 tions referred to in subsection (a)), the Treasury Inspector
18 General for Tax Administration shall submit a report to
19 Congress which includes—

20 (1) the determination of such Inspector General
21 as to whether all of the recommendations referred to
22 in subsection (a) have been implemented,

23 (2) a detailed description of such implementa-
24 tion, and

25 (3) any recommendations of such Inspector
26 General regarding further implementation.

1 **SEC. 4. ESTABLISHMENT OF NEW PROCEDURES, ETC.**

2 (a) IN GENERAL.—The Commissioner of the Internal
3 Revenue Service shall establish new procedures, account-
4 ability measures, and supervisory positions to ensure that
5 proper supervision and oversight is provided to all depart-
6 ments of the Internal Revenue Service.

7 (b) REPORT TO CONGRESS.—The Commissioner of
8 the Internal Revenue Service shall provide quarterly re-
9 ports to Congress providing detailed descriptions of—

10 (1) the procedures, measures, and positions de-
11 scribed in subsection (a) which have been established
12 since May 13, 2013, and

13 (2) the employment status of employees found
14 responsible for targeting conservative groups.

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