

116TH CONGRESS  
1ST SESSION

# S. 2222

To prohibit the Export-Import Bank of the United States from providing financing to persons with seriously delinquent tax debt.

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IN THE SENATE OF THE UNITED STATES

JULY 23, 2019

Mr. BRAUN introduced the following bill; which was read twice and referred to the Committee on Banking, Housing, and Urban Affairs

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## A BILL

To prohibit the Export-Import Bank of the United States from providing financing to persons with seriously delinquent tax debt.

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. PROHIBITION ON FINANCING BY EXPORT-IM-**  
4 **PORT BANK OF THE UNITED STATES FOR**  
5 **PERSONS WITH SERIOUSLY DELINQUENT TAX**  
6 **DEBT.**

7 Section 2 of the Export-Import Bank Act of 1945  
8 (12 U.S.C. 635) is amended by adding at the end the fol-  
9 lowing:

1       “(1) PROHIBITION ON FINANCING FOR PERSONS  
2 WITH SERIOUSLY DELINQUENT TAX DEBT.—

3               “(1) IN GENERAL.—The Bank may not provide  
4 financing to any person with seriously delinquent tax  
5 debt or for any project if any person participating  
6 in the project has seriously delinquent tax debt.

7               “(2) DETERMINATIONS OF DEBT.—For pur-  
8 poses of paragraph (1), the Bank shall determine if  
9 a person has seriously delinquent tax debt—

10                       “(A) using information available through  
11 the System for Award Management website and  
12 data-analytical approaches; and

13                       “(B) in consultation with the Commis-  
14 sioner of Internal Revenue.

15               “(3) WAIVER.—The President of the United  
16 States may waive the prohibition under paragraph  
17 (1) with respect to a person if the President—

18                       “(A) determines that there are urgent and  
19 compelling circumstances significantly affecting  
20 the interests of the United States that require  
21 the financing to be provided; and

22                       “(B) not later than 30 days after making  
23 that determination, submits to the Committee  
24 on Banking, Housing, and Urban Affairs of the  
25 Senate and the Committee on Financial Serv-

1           ices of the House of Representatives a report  
2           that includes the rationale for the determina-  
3           tion and relevant information supporting the  
4           determination.

5           “(4) SERIOUSLY DELINQUENT TAX DEBT DE-  
6           FINED.—In this subsection, the term ‘seriously de-  
7           linquent tax debt’—

8                   “(A) means a Federal tax liability that has  
9                   been assessed by the Secretary of the Treasury  
10                  under the Internal Revenue Code of 1986 and  
11                  may be collected by the Secretary by levy or by  
12                  a proceeding in court; and

13                  “(B) does not include—

14                          “(i) a debt that is being paid in a  
15                          timely manner pursuant to an agreement  
16                          under section 6159 or section 7122 of such  
17                          Code;

18                          “(ii) a debt with respect to which a  
19                          collection due process hearing under sec-  
20                          tion 6330 of such Code, or relief under  
21                          subsection (a), (b), or (f) of section 6015  
22                          of such Code, is requested or pending;

23                          “(iii) a debt with respect to which a  
24                          continuous levy has been issued under sec-  
25                          tion 6331 of such Code (or, in the case of

1 an applicant for employment, a debt with  
2 respect to which the applicant agrees to be  
3 subject to such a levy); and

4 “(iv) a debt with respect to which  
5 such a levy is released under section  
6 6343(a)(1)(D) of such Code.”.

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