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H.R. 2905 - Justice for Victims of IRS Scams and Identity Theft Act of 2018 (Rep. Young, R-IA)

CONTACT: [Matt Dickerson](#), 202-226-9718

FLOOR SCHEDULE:

Scheduled for consideration April 17, 2018, under a suspension of the rules, which requires a 2/3 majority for passage.

TOPLINE SUMMARY:

[H.R. 2905](#) would require reports from the Department of Justice and the Treasury on prosecutions of identity fraud and identity theft.

COST:

No Congressional Budget Office (CBO) estimate is available.

Rule 28(a)(1) of the Rules of the Republican Conference prohibit measures from being scheduled for consideration under suspension of the rules without an accompanying cost estimate. Rule 28(b) provides that the cost estimate requirement may be waived by a majority of the Elected Leadership.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

H.R. 2905 would require the Attorney General to report to Congress on prosecutions of [identity fraud](#) and [identity theft](#) under the federal criminal code. The report must cover prosecutions over the last five years. The report also requires recommendations from the Attorney General.

The bill also requires a report from the Secretary of the treasury on efforts to assist prosecutions of identity fraud and identity theft.

COMMITTEE ACTION:

H.R. 2905 was introduced on June 15, 2017, and referred to the Committee on the Judiciary and the Committee on Ways and Means. Neither Committee took further action on the bill.

ADMINISTRATION POSITION:

No Statement of Administration Policy is available at this time.

CONSTITUTIONAL AUTHORITY:

“Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 18.”

H.R. 4403 — Moving Americans Privacy Protection Act (Rep. Denham, R-CA)

CONTACT: [Nicholas Rodman](#), 202-226-8576

FLOOR SCHEDULE:

Scheduled for consideration on April 17, 2018, under suspension of the rules, which requires a 2/3 vote for passage.

TOPLINE SUMMARY:

[H.R. 4403](#) would prohibit certain personal information on custom manifests from being disclosed.

COST:

No Congressional Budget Office (CBO) estimate is available.

Rule 28(a)(1) of the Rules of the Republican Conference prohibit measures from being scheduled for consideration under suspension of the rules without an accompanying cost estimate. Rule 28(b) provides that the cost estimate requirement may be waived by a majority of the Elected Leadership.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

H.R. 4403 would amend section 431(c)(2) of the Tariff Act of 1930 ([19 U.S.C. 1431\(c\)\(2\)](#)), to prohibit certain personal information on custom manifests from being publically disclosed if the Secretary of the Treasury makes an affirmative finding on a shipment-by-shipment basis that disclosure is likely to pose a threat of personal injury or property damage, or if the information is exempt under the provisions of the Freedom of Information Act, ([section 552\(b\)\(1\) of title 5, United States Code](#)). The Secretary of the Treasury would be required to ensure that any personally identifiable information, including Social Security account numbers and passport numbers, is removed from any manifest signed, produced, delivered, or electronically transmitted under this section before access to the manifest is provided to the public.

COMMITTEE ACTION:

H.R. 4403 was introduced on November 15, 2017, and was referred to the House Committee on Ways and Means. The Committee marked up and reported the bill on April 11, 2018, by a voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

According to the sponsor: "Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 18."

H.R. 5440 - To require notice from the Secretary of the Treasury in the case of any closure of a Taxpayer Assistance Center. (Rep. Handel, R-GA)

CONTACT: [Matt Dickerson](#), 202-226-9718

FLOOR SCHEDULE:

Scheduled for consideration April 17, 2018, under a suspension of the rules, which requires a 2/3 majority for passage.

TOPLINE SUMMARY:

[H.R. 5440](#) would require notice prior to the proposed closure of a Taxpayer Assistance Center.

COST:

According to the [Joint Committee on Taxation](#) (JCT), H.R. 5440 “is estimated to have no effect on Federal fiscal year budget receipts for the period 2018-2028.”

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

H.R. 5440 would require the Treasury to provide a public notice identifying alternative sources of taxpayer assistance at least 90 days prior to the proposed closure of a [Taxpayer Assistance Center](#).

The bill also requires a report to Congress on a proposed closure.

COMMITTEE ACTION:

H.R. 5440 was introduced on April 9, 2018, and referred to the Committee on Ways and Means. The Committee marked up and reported the bill on April 11, 2018, by a voice vote.

ADMINISTRATION POSITION:

No Statement of Administration Policy is available at this time.

CONSTITUTIONAL AUTHORITY:

“Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 18.”

H.R. 5446 — To amend the Internal Revenue Code of 1986 to restrict the immediate sale of seized property by the Secretary of the Treasury to perishable goods, as amended (Rep. Ferguson, R-GA)

CONTACT: [Jay Fields](#), 202-226-9143

FLOOR SCHEDULE:

Scheduled for consideration on April 17, 2018, under suspension of the rules, which requires a 2/3 vote for passage.

TOPLINE SUMMARY:

H.R. [5446](#) would limit existing expedited procedures for the sale by the IRS of seized property to property that is liable to perish.

COST:

According to Joint Committee on Taxation (JCT) revenue [estimate](#), the bill is estimated to have a negligible effect on Federal fiscal year budget receipts for the period 2018-2028. A Congressional Budget Office (CBO) [estimate](#) predicts the bill would have no significant discretionary costs over the 2019-2023 period.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

Under current law, three types of seized property can be sold by the IRS following appraisal and giving notice and an opportunity to the owner to purchase back the property or give bond.

The three types of property are property that is liable to perish, become greatly reduced in price or value by keeping, or cannot be kept without great expense.

The bill would limit the expedited sale procedure currently available to these three types of property to only property that is liable to perish.

COMMITTEE ACTION:

H.R. 5446 was introduced on April 10, 2018, and was referred to the House Committee on Ways and Means. The Committee marked up and reported the bill on April 11, 2018, by a voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

“Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, The Congress shall have Power to lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defense and general welfare of the United States; but all duties, imposts and excises shall be uniform throughout the United States.”

H.R. 5438— To amend the Internal Revenue Code of 1986 to allow officers and employees of the Department of the Treasury to provide to taxpayers information regarding low-income taxpayer clinics, as amended (Rep. Holding, R-NC)

CONTACT: [Jay Fields](#), 202-226-9143

FLOOR SCHEDULE:

Scheduled for consideration on April 17, 2018, under suspension of the rules, which requires a 2/3 vote for passage.

TOPLINE SUMMARY:

[H.R. 5438](#) would allow IRS employees to advise taxpayers of the availability of, and eligibility requirements for receiving, advice and assistance from low-income taxpayer clinics. These clinics are limited to those receiving IRS grants.

COST:

According to Joint Committee on Taxation (JCT) revenue [estimate](#), the bill is estimated to have no effect on Federal fiscal year budget receipts for the period 2018-2028. A Congressional Budget Office (CBO) [estimate](#) predicts implementing the bill would have no significant discretionary cost.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

The bill would allow IRS employees to advise taxpayers of the availability of, and eligibility requirements for receiving, advice and assistance from low-income taxpayer clinics. These clinics are limited to those receiving IRS grants.

Under current law the IRS may make grants to provide matching funds to certain low-income taxpayer clinics that provide free or nearly free tax preparation advice and representation.

COMMITTEE ACTION:

H.R. 5438 was introduced on April 9, 2018, and was referred to the House Committee on Ways and Means. The Committee marked up and reported the bill on April 11, 2018, by a voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

“Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 1 of the Constitution of the United States.”

H.R. 5437— To require the Secretary of the Treasury to establish a program for the issuance of identity protection personal identification numbers, as amended (Rep. Paulsen, R-MN)

CONTACT: [Jay Fields](#), 202-226-9143

FLOOR SCHEDULE:

Scheduled for consideration on April 17, 2018, under suspension of the rules, which requires a 2/3 vote for passage.

TOPLINE SUMMARY:

H.R. 5437 would require that the IRS issue an Identity Protection PIN (ID PIN) any individual that requests one.

COST:

According to Joint Committee on Taxation (JCT) revenue [estimate](#), the bill is estimated to have no effect on Federal fiscal year budget receipts for the period 2018-2028. A Congressional Budget Office (CBO) [estimate](#) predicts implementing the bill would have no significant discretionary cost.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

Under current law, the IRS is authorized to issue an Identity Protection PIN (ID PIN) to individuals that have been victims of identity theft as well as individuals that are residents of Florida, Georgia, and the District of Columbia. According to the IRS, “an IP PIN is a six-digit number assigned to eligible taxpayers that helps prevent the misuse of their Social Security number on fraudulent federal income tax returns.”

The bill would expand the ID PIN program so that the IRS would have to issue a PIN to any individual that requests one. The IRS would have to do so within five years.

COMMITTEE ACTION:

H.R. 5437 was introduced on April 9, 2018, and was referred to the House Committee on Ways and Means. The Committee marked up and reported the bill on April 11, 2018, by a voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

“Congress has the power to enact this legislation pursuant to the following: Article 1, Section 8 of the United States Constitution.”

H.R. 5439 — To provide for a single point of contact at the Internal Revenue Service for the taxpayers who are victims of tax-related identity theft, as amended (Rep. Renacci, R-OH)

CONTACT: [Jay Fields](#), 202-226-9143

FLOOR SCHEDULE:

Scheduled for consideration on April 17, 2018, under suspension of the rules, which requires a 2/3 vote for passage.

TOPLINE SUMMARY:

[H.R. 5439](#) would direct the IRS to establish a single point of contact within the IRS to administer taxpayer cases in which a return was delayed due to identity fraud.

COST:

According to Joint Committee on Taxation (JCT) revenue [estimate](#), the bill is estimated to have no effect on Federal fiscal year budget receipts for the period 2018-2028. A Congressional Budget Office (CBO) [estimate](#) predicts implementing the bill would have no significant discretionary cost.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

The bill would direct the IRS to implement procedures to create a single point of contact at the Internal Revenue Service throughout the processing of the taxpayer's case to completion for taxpayers whose returns have been delayed or otherwise adversely affected due to identity theft.

Under the bill a single point of contact shall consist of a team or subset of specially trained employees who have the ability to resolve the taxpayer's case.

COMMITTEE ACTION:

H.R. 5439 was introduced on April 9, 2018, and was referred to the House Committee on Ways and Means. The Committee marked up and reported the bill on April 11, 2018, by a voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

"Congress has the power to enact this legislation pursuant to the following: The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States. Article 1, Section 8, Clause 18: To make all Laws which shall be necessary and proper for

carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.”

H.R. 5443 — To amend the Internal Revenue Code of 1986 to require electronic filing of the annual returns of exempt organizations and provide for making such returns available for public inspection, as amended (Rep. Kelly, R-PA)

CONTACT: [Jay Fields](#), 202-226-9143

FLOOR SCHEDULE:

Scheduled for consideration on April 17, 2018, under suspension of the rules, which requires a 2/3 vote for passage.

TOPLINE SUMMARY:

[H.R. 5443](#) would expand current online filing requirement for tax-exempt organizations so that all tax-exempt organizations have to file online.

COST:

According to Joint Committee on Taxation (JCT) revenue [estimate](#), the bill is estimated to have no effect on Federal fiscal year budget receipts for the period 2018-2028. A Congressional Budget Office (CBO) [estimate](#) predicts implementing H.R. 5443 would reduce spending that is subject to appropriation by less than \$10 million over the 2019-2023 period because more returns would be filed electronically.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

Under current law, tax-exempt corporations with assets that are in excess of \$10 million and that file over 250 returns in a year, must file their annual information returns online. Private foundations and charitable trusts, regardless of asset size, that file at least 250 returns during a calendar year are required to file electronically. Additionally, private foundations and charitable trusts, regardless of asset size, that file at least 250 returns have to electronically file as well as tax-exempt organizations with gross receipts of less than \$50,000.

The bill would expand the online filing requirement so that all tax-exempt organizations have to file online. The bill would also direct the IRS to make the information provided on the forms available to the public in a machine-readable form.

COMMITTEE ACTION:

H.R. 5443 was introduced on April 9, 2018, and was referred to the House Committee on Ways and Means. The Committee marked up and reported the bill on April 11, 2018, by a voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

“Congress has the power to enact this legislation pursuant to the following: The Congress enacts this bill pursuant to Article I Section 8 of the United States Constitution.”

H.R. 2901 — Volunteer Income Tax Assistance Permanence Act of 2017 (Rep. Curbelo, R-FL)

CONTACT: [Jay Fields](#), 202-226-9143

FLOOR SCHEDULE:

Scheduled for consideration on April 17, 2018, under suspension of the rules, which requires a 2/3 vote for passage.

TOPLINE SUMMARY:

[H.R. 2901](#) would codify the Volunteer Income Tax Assistance (VITA) program that assists low-income and “underserved” taxpayers in preparing tax returns.

COST:

According to [Joint Committee on Taxation](#) (JCT) revenue estimate, the bill is estimated to have no effect on Federal fiscal year budget receipts for the period 2018-2028. A Congressional Budget Office (CBO) [estimate](#) predicts implementing H.R. 2901 would cost \$150 million over the 2019-2023 period.

CONSERVATIVE CONCERNS:

Conservatives may be concerned that the bill’s permanent authorization of appropriations is at a level twice as high as the appropriation in the recently passed FY 2018 Omnibus.

Some may be concerned the bill fails to include a sunset date for the authorization of funds, in violation of [Rule 28\(a\)\(4\) of the House Republican Conference for the 115th Congress](#) and the [Majority Leader’s Sunset Requirement Floor Protocol](#).

Some conservatives may be concerned the bill increases the authorized level for appropriation without a corresponding reduction in authorization, in violation of [Rule 28\(a\)\(5\) of the House Republican Conference for the 115th Congress](#) and the [Majority Leader’s Cut-Go for Discretionary Authorizations Floor Protocol](#).

Some conservatives may be concerned that because the Congress just passed and President Trump signed into law [Fair and Simple tax reform](#) that has “made filing taxes so easy that you can use a form as simple as a postcard,” it makes little sense to spend millions of taxpayer dollars on a grant program to that was designed to assist people prepare their tax returns under the old unfair tax code. Some conservatives may be concerned that by codifying this program now, House Republicans are sending the message that the new tax code will not be so Fair and Simple.

- **Expand the Size and Scope of the Federal Government?** The bill would authorize grants for a program currently receiving unauthorized appropriations.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** The bill would require the Secretary of the Treasury to “not allocate more than \$30,000,000 per fiscal year (exclusive of costs of administering the program)” to VITA grants, unless a different amount is specified in an appropriations bill.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

The [Volunteer Income Tax Assistance \(VITA\)](#) program “offers free tax help to people who generally make \$54,000 or less, persons with disabilities and limited English speaking taxpayers who need assistance in preparing their own tax returns.”

The program is not authorized by law, yet continues to receive appropriations. The [FY 2018 Omnibus](#) appropriated “[not less than](#)” \$15 million to be available until September 30, 2019, for matching [VITA grants](#).

H.R. 2901 would permanently codify the VITA program.

The bill would require the establishment of a Community Volunteer Income Tax Assistance Matching Grant Program to make matching grants for tax return preparation programs to assist low-income and “underserved” taxpayers.

The bill would require the Secretary of the Treasury to “not allocate more than \$30,000,000 per fiscal year (exclusive of costs of administering the program)” to VITA grants, unless a different amount is specified in an appropriations bill.

The bill defines “underserved” as including: persons with disabilities, persons with limited English proficiency, Native Americans, individuals living in rural areas, members of the Armed Forces and their spouses, and the elderly. In 2018, the threshold to be a “low-income” taxpayer would be \$54,884.

Eligible grantees include institutions of higher education; non-profits; local governments; Indian Tribes; state, local, regional, and national coalitions; and state agencies or Cooperative Extension service providers if no other eligible organizations are available to assist the eligible populations.

The bill would require the grantee to match dollar for dollar the grants provided for the program, including the costs of salary, equipment, and other expense.

The bill would authorize multi-year grants for up to three years.

The bill would require the Treasury to conduct site visits to ensure program adherence at least every five years.

The bill would require the Secretary of the Treasury to “promote tax preparation through qualified return preparation programs through the use of mass communications and other means.” The bill would allow the Secretary to provide information to taxpayers about preparers receiving grants under the program.

COMMITTEE ACTION:

H.R. 2901 was introduced on June 15, 2017, and was referred to the House Committee on Ways and Means. The Committee marked up and reported the bill on April 11, 2018, by voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

“Congress has the power to enact this legislation pursuant to the following: Article I, Section 8, Clause 18, which states that “The Congress shall have power to make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by the Constitution in the government of the United States, or in any Department or Officer thereof.””

H.R. 1512 — Social Security Child Protection Act of 2018 (Rep. Marchant, R-TX)

CONTACT: [Matt Dickerson](#), 202-226-9718

FLOOR SCHEDULE:

Scheduled for consideration on April 17, 2018, under suspension of the rules, which requires a 2/3 vote for passage.

TOPLINE SUMMARY:

[H.R. 1512](#) would require the Social Security Administration (SSA) to reissue a Social Security number to a child under the age of 14 whose card is stolen during transmission of the card to the child.

COST:

The [Congressional Budget Office](#) (CBO) estimates “the costs of implementing the bill would be less than \$500,000 each year; such spending would be subject to the availability of appropriated funds.”

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

H.R. 1512 would require the Social Security Administration (SSA) to reissue a Social Security number to a child under the age of 14 when the SSA Commissioner determines that the child’s Social Security card is stolen during transmission of the card.

The requirement would be effective 180 days after enactment.

COMMITTEE ACTION:

H.R. 1512 was introduced on March 13, 2017, and was referred to the House Committee on Ways and Means. The Committee marked up and reported the bill on April 11, 2018, by voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

“Congress has the power to enact this legislation pursuant to the following: This bill is enacted pursuant to the power granted to Congress under Article I, Section 8, Clause 1, related to providing for the general welfare. AND; Enacted under the authority provided in Article I, Section 8, related to Congress’ ability to “(carry) into execution the foregoing powers.”

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