Suspend the Rules and Pass the Bill, H.R. 9498, With an Amendment

(The amendment strikes all after the enacting clause and inserts a new text)

119TH CONGRESS
2D SESSION

H. R. 9498

To amend the Internal Revenue Code of 1986 to authorize the National Taxpayer Advocate to appear as amicus curiae in Federal tax cases, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 29, 2026

Mr. STEUBE (for himself and Ms. DELBENE) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to authorize the National Taxpayer Advocate to appear as amicus curiae in Federal tax cases, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Taxpayer Advocate Participation Act".

SEC. 2. AUTHORIZATION FOR NATIONAL TAXPAYER ADVOCATE TO APPEAR AS AMICUS CURIAE IN FEDERAL TAX CASES.

(a) IN GENERAL.—Section 7803(c)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(F) APPEARANCES AS AMICUS CURIAE.—

"(i) IN GENERAL.—The National Taxpayer Advocate may appear as amicus curiae in any action brought in a court of the United States related to Federal tax law. In any such action, the National Taxpayer Advocate may present the views of the National Taxpayer Advocate only with respect to an issue which may broadly affect the rights of taxpayers, particularly the rights described in subsection (a)(3).

"(ii) FEDERAL COURTS.—A court of the United States may grant the application of the National Taxpayer Advocate to appear in any action described in clause (i) for the purposes described in such clause.".

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.