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(Original Signature of Member)

114TH CONGRESS
2D SESSION

H. R.

To amend chapter 31 of title 44, United States Code, to require the maintenance of certain records for 3 years, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

M. _____ introduced the following bill; which was referred to the Committee on _____

A BILL

To amend chapter 31 of title 44, United States Code, to require the maintenance of certain records for 3 years, 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 “Ditto Act of 2016”.

5 **SEC. 2. REQUIREMENT TO MAINTAIN RECORDS.**

6 (a) AMENDMENT.—Chapter 31 of title 44, United
7 States Code, is amended by adding at the end the fol-
8 lowing new section:

1 **“§ 3108. Requirement to maintain records**

2 “(a) IN GENERAL.—If the Internal Revenue Service
3 obtains a preserved record, the Internal Revenue Service
4 shall preserve for not less than 3 years from the date on
5 which the record was obtained—

6 “(1) the preserved record or a copy of the pre-
7 served record; and

8 “(2) all records related to the preserved record.

9 “(b) PRESERVED RECORD DEFINED.—In this sec-
10 tion, the term ‘preserved record’ means any record that
11 is maintained by a person other than the Federal Govern-
12 ment pursuant to a rule, guidance, or other directive from
13 the Internal Revenue Service that requires or recommends
14 the person maintain records for a particular period of time
15 on a particular matter.

16 “(c) RULE OF CONSTRUCTION.—Nothing in this sec-
17 tion shall be construed as—

18 “(1) limiting the preservation of a preserved
19 record for a longer period of time than is required
20 by this section; or

21 “(2) shortening the period of time a preserved
22 record is otherwise required to be maintained.”.

23 (b) TECHNICAL AND CONFORMING AMENDMENT.—
24 The table of sections for chapter 31 of title 44, United

1 States Code, is amended by adding at the end the fol-
2 lowing new item:

“3108. Requirement to maintain records.”.

3 (c) **EFFECTIVE DATE; APPLICABILITY.**—The amend-
4 ments made by this section shall take effect as of the date
5 of the enactment of this Act and shall apply with respect
6 to any preserved record (as such term is defined in section
7 3108(b) of title 44, United States Code, as added by sub-
8 section (a)) obtained on or after the effective date.