AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 709

OFFERED BY MR. RYAN OF WISCONSIN

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

- 2 This Act may be cited as the "Prevent Targeting at
- 3 the IRS Act".
- 4 SEC. 2. TERMINATION OF EMPLOYMENT OF INTERNAL REV-
- 5 ENUE SERVICE EMPLOYEES FOR TAKING OF-
- 6 FICIAL ACTIONS FOR POLITICAL PURPOSES.
- 7 (a) In General.—Paragraph (10) of section
- 8 1203(b) of the Internal Revenue Service Restructuring
- 9 and Reform Act of 1998 is amended to read as follows:
- 10 "(10) performing, delaying, or failing to per-
- form (or threatening to perform, delay, or fail to
- perform) any official action (including any audit)
- with respect to a taxpayer for purpose of extracting
- personal gain or benefit or for a political purpose.".
- 15 (b) Effective Date.—The amendment made by
- 16 this section shall take effect on the date of the enactment
- 17 of this Act.

