

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 1206
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “No Hires for the Delin-
3 quent IRS Act”.

**4 SEC. 2. PROHIBITION ON IRS HIRING OF NEW EMPLOYEES
5 UNTIL CERTIFICATION THAT NO IRS EM-
6 PLOYEE HAS A SERIOUSLY DELINQUENT TAX
7 DEBT.**

8 (a) IN GENERAL.—No officer or employee of the
9 United States may extend an offer of employment in the
10 Internal Revenue Service to any individual until after the
11 Secretary of the Treasury has submitted to Congress ei-
12 ther the certification described in subsection (b) or the re-
13 port described in subsection (c).

14 (b) CERTIFICATION.—

15 (1) IN GENERAL.—The certification referred to
16 in subsection (a) is a written certification by the
17 Secretary that the Internal Revenue Service does not

1 employ any individual who has a seriously delinquent
2 tax debt.

3 (2) SERIOUSLY DELINQUENT TAX DEBT.—For
4 purposes of this section, the term “seriously delin-
5 quent tax debt” means an outstanding debt under
6 the Internal Revenue Code of 1986 for which a no-
7 tice of lien has been filed in public records pursuant
8 to section 6323 of such Code, except that such term
9 does not include—

10 (A) a debt that is being paid in a timely
11 manner pursuant to an agreement under sec-
12 tion 6159 or section 7122 of such Code;

13 (B) a debt with respect to which a collec-
14 tion due process hearing under section 6330 of
15 such Code, or relief under subsection (a), (b),
16 or (f) of section 6015 of such Code, is re-
17 quested or pending;

18 (C) a debt with respect to which a levy has
19 been made under section 6331 of such Code (or
20 a debt with respect to which the individual
21 agrees to be subject to a levy made under such
22 section); and

23 (D) a debt with respect to which relief
24 under section 6343(a)(1)(D) of such Code is
25 granted.

1 (c) REPORT.—The report referred to in subsection

2 (a) is a report that—

3 (1) states that the certification described in
4 subsection (b) cannot be made;

5 (2) provides an explanation of why such certifi-
6 cation is not possible;

7 (3) outlines the remedial actions that would be
8 required for the Secretary to be in a position to so
9 certify; and

10 (4) provides an indication of the time that
11 would be required for those actions to be completed.

12 (d) EFFECTIVE DATE.—This section shall apply to
13 offers of employment extended after December 31, 2016.

14 **SEC. 3. NO ADDITIONAL FUNDS AUTHORIZED.**

15 No additional funds are authorized to carry out the
16 requirements of this Act. Such requirements shall be car-
17 ried out using amounts otherwise authorized.

