

Union Calendar No.

114TH CONGRESS
2^D SESSION

H. R. 3209

[Report No. 114-]

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2015

Mr. PAULSEN (for himself, Mr. COURTNEY, Ms. SLAUGHTER, Mr. REICHERT, and Ms. JENKINS of Kansas) introduced the following bill; which was referred to the Committee on Ways and Means

MAY --, 2016

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on July 23, 2015]

A BILL

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

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 “Recovering Missing*
5 *Children Act”.*

6 **SEC. 2. DISCLOSURE OF CERTAIN RETURN INFORMATION**
7 **RELATING TO MISSING OR EXPLOITED CHIL-**
8 **DREN INVESTIGATIONS.**

9 *(a) IN GENERAL.—Section 6103(i)(1) of the Internal*
10 *Revenue Code of 1986 is amended—*

11 *(1) by inserting “or pertaining to the case of a*
12 *missing or exploited child,” after “may be a party,”*
13 *in subparagraph (A)(i),*

14 *(2) by inserting “or to such a case of a missing*
15 *or exploited child,” after “may be a party,” in sub-*
16 *paragraph (A)(iii), and*

17 *(3) by inserting “(or any criminal investigation*
18 *or proceeding, in the case of a matter relating to a*
19 *missing or exploited child)” after “concerning such*
20 *act” in subparagraph (B)(iii).*

21 *(b) DISCLOSURE TO STATE AND LOCAL LAW EN-*
22 *FORCEMENT AGENCIES.—*

23 *(1) IN GENERAL.—Section 6103(i)(1) of the In-*
24 *ternal Revenue Code of 1986 is amended by adding*
25 *at the end the following new subparagraph:*

1 “(C) *DISCLOSURE TO STATE AND LOCAL*
2 *LAW ENFORCEMENT AGENCIES IN THE CASE OF*
3 *MATTERS PERTAINING TO A MISSING OR EX-*
4 *PLOITED CHILD.—*

5 “(i) *IN GENERAL.—In the case of an*
6 *investigation pertaining to a missing or ex-*
7 *ploited child, the head of any Federal agen-*
8 *cy, or his designee, may disclose any return*
9 *or return information obtained under sub-*
10 *paragraph (A) to officers and employees of*
11 *any State or local law enforcement agency,*
12 *but only if—*

13 “(I) *such State or local law en-*
14 *forcement agency is part of a team*
15 *with the Federal agency in such inves-*
16 *tigation, and*

17 “(II) *such information is disclosed*
18 *only to such officers and employees*
19 *who are personally and directly en-*
20 *gaged in such investigation.*

21 “(ii) *LIMITATION ON USE OF INFORMA-*
22 *TION.—Information disclosed under this*
23 *subparagraph shall be solely for the use of*
24 *such officers and employees in locating the*
25 *missing child, in a grand jury proceeding,*

1 or in any preparation for, or investigation
2 which may result in, a judicial or adminis-
3 trative proceeding.

4 “(iii) *MISSING CHILD*.—For purposes
5 of this subparagraph, the term ‘missing
6 child’ shall have the meaning given such
7 term by section 403 of the *Missing Chil-*
8 *dren’s Assistance Act (42 U.S.C. 5772)*.

9 “(iv) *EXPLOITED CHILD*.—For pur-
10 poses of this subparagraph, the term ‘ex-
11 ploited child’ means a minor with respect to
12 whom there is reason to believe that a speci-
13 fied offense against a minor (as defined by
14 section 111(7) of the *Sex Offender Registra-*
15 *tion and Notification Act (42 U.S.C.*
16 *16911(7))*) has or is occurring.”.

17 (2) *CONFORMING AMENDMENTS*.—

18 (A) Section 6103(a)(2) of such Code is
19 amended by striking “subsection (i)(7)(A)” and
20 inserting “subsection (i)(1)(C) or (7)(A)”.

21 (B) Section 6103(p)(4) of such Code is
22 amended by striking “(i)(3)(B)(i)” in the matter
23 preceding subparagraph (A) and inserting
24 “(i)(1)(C), (3)(B)(i),”.

1 (C) Section 7213(a)(2) of such Code is
2 amended by striking “(i)(3)(B)(i)” and inserting
3 “(i)(1)(C), (3)(B)(i),”.

4 (c) *EFFECTIVE DATE.*—The amendments made by this
5 section shall apply to disclosures made after the date of the
6 enactment of this Act.