

Suspend the Rules and Pass the Bill, H.R. 5438, with an Amendment

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

115TH CONGRESS
2^D SESSION

H. R. 5438

To amend the Internal Revenue Code of 1986 to allow officers and employees of the Department of the Treasury to provide to taxpayers information regarding low-income taxpayer clinics.

IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2018

Mr. HOLDING (for himself and Mr. LEWIS of Georgia) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow officers and employees of the Department of the Treasury to provide to taxpayers information regarding low-income taxpayer clinics.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. PROVISION OF INFORMATION REGARDING**
2 **LOW-INCOME TAXPAYER CLINICS.**

3 (a) **IN GENERAL.**—Section 7526(c) of the Internal
4 Revenue Code of 1986 is amended by adding at the end
5 the following new paragraph:

6 “(6) **PROVISION OF INFORMATION REGARDING**
7 **QUALIFIED LOW-INCOME TAXPAYER CLINICS.**—Not-
8 withstanding any other provision of law, officers and
9 employees of the Department of the Treasury may—

10 “(A) advise taxpayers of the availability of,
11 and eligibility requirements for receiving, advice
12 and assistance from qualified low-income tax-
13 payer clinics receiving funding under this sec-
14 tion, and

15 “(B) provide information regarding the lo-
16 cation of, and contact information for, such
17 clinics.”.

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