

**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)**

115<sup>TH</sup> CONGRESS  
2<sup>D</sup> 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.

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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

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## 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.