

**Suspend the Rules and Pass the Bill, H.R. 5440, 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. 5440

To require notice from the Secretary of the Treasury in the case of any closure of a Taxpayer Assistance Center.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2018

Mrs. HANDEL (for herself and Mr. O'HALLERAN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To require notice from the Secretary of the Treasury in the case of any closure of a Taxpayer Assistance Center.

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. NOTICE FROM IRS REGARDING CLOSURE OF**  
4 **TAXPAYER ASSISTANCE CENTERS.**

5 Not later than 90 days before the date that a pro-  
6 posed closure of a Taxpayer Assistance Center would take  
7 effect, the Secretary of the Treasury (or the Secretary's  
8 delegate) shall—

1           (1) make publicly available (including by non-  
2           electronic means) a notice which—

3                   (A) identifies the Taxpayer Assistance  
4           Center proposed for closure and the date of  
5           such proposed closure, and

6                   (B) identifies the relevant alternative  
7           sources of taxpayer assistance which may be  
8           utilized by taxpayers affected by such proposed  
9           closure, and

10           (2) submit to Congress a written report that in-  
11           cludes—

12                   (A) the information included in the notice  
13           described in paragraph (1),

14                   (B) the reasons for such proposed closure,  
15           and

16                   (C) such other information as the Sec-  
17           retary may determine appropriate.