

114TH CONGRESS
1ST SESSION

H. R. 1058

To amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 25, 2015

Mr. ROSKAM 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 clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights.

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 “Taxpayer Bill of
5 Rights Act of 2015”.

1 **SEC. 2. DUTY TO ENSURE THAT IRS EMPLOYEES ARE FA-**
2 **MILIAR WITH AND ACT IN ACCORD WITH CER-**
3 **TAIN TAXPAYER RIGHTS.**

4 Section 7803(a) of the Internal Revenue Code of
5 1986 is amended by redesignating paragraph (3) as para-
6 graph (4) and by inserting after paragraph (2) the fol-
7 lowing new paragraph:

8 “(3) EXECUTION OF DUTIES IN ACCORD WITH
9 TAXPAYER RIGHTS.—In discharging his duties, the
10 Commissioner shall ensure that employees of the In-
11 ternal Revenue Service are familiar with and act in
12 accord with taxpayer rights as afforded by other
13 provisions of this title, including—

14 “(A) the right to be informed,

15 “(B) the right to be assisted,

16 “(C) the right to be heard,

17 “(D) the right to pay no more than the
18 correct amount of tax,

19 “(E) the right of appeal,

20 “(F) the right to certainty,

21 “(G) the right to privacy,

22 “(H) the right to confidentiality,

23 “(I) the right to representation, and

24 “(J) the right to a fair and just tax sys-
25 tem.”.