

119TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to enhance the authority  
of the National Taxpayer Advocate.

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IN THE SENATE OF THE UNITED STATES

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Mr. LUJÁN (for himself and Mr. YOUNG) introduced the following bill; which  
was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to enhance  
the authority of the National Taxpayer Advocate.

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 “Strengthening Tax-  
5       payer Advocacy Act”.

6       **SEC. 2. NTA AUTHORIZATION TO MAKE PERSONNEL DECISIONS.**  
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8       (a) IN GENERAL.—Section 7803(c)(2)(D)(i)(II) of  
9       the Internal Revenue Code of 1986 is amended by striking  
10      “any employee of any local office of a taxpayer advocate

1 described in subclause (I)” and inserting “any officer or  
2 employee of the Office of the Taxpayer Advocate”.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 this section shall take effect on the date which is 12  
5 months after the date of enactment of this Act.

6 **SEC. 3. ACCESS TO INTERNAL REVENUE SERVICE INFOR-**  
7 **MATION, LEGAL ADVICE, AND MEETINGS.**

8 (a) IN GENERAL.—Section 7803(c) of the Internal  
9 Revenue Code of 1986 is amended by adding at the end  
10 the following new paragraph:

11 “(6) ACCESS TO INFORMATION AND MEET-

12 INGS.—

13 “(A) IN GENERAL.—Upon request, the  
14 Commissioner shall provide the Office of the  
15 Taxpayer Advocate with access to any of the  
16 following:

17 “(i) In the case of any request made  
18 by a taxpayer for assistance by the Office  
19 of the Taxpayer Advocate which is open  
20 and pending—

21 “(I) any return or return infor-

22 mation (as such terms are defined in

23 section 6103(b)) which the National

24 Taxpayer Advocate determines is nec-

25 essary to assist such taxpayer,

1                   “(II) any legal advice provided by  
2                   the staff of the Office of Chief Coun-  
3                   sel to any employee of the Internal  
4                   Revenue Service (including any legal  
5                   advice prepared in contemplation of  
6                   litigation) which the National Tax-  
7                   payer Advocate determines is nec-  
8                   essary to assist such taxpayer, regard-  
9                   less of whether such legal advice can-  
10                  not be disclosed to such taxpayer, and

11                  “(III) any meeting between such  
12                  taxpayer and any employee of the In-  
13                  ternal Revenue Service.

14                  “(ii) To the extent necessary to per-  
15                  form a full and substantive analysis in-  
16                  cluded in any report described in para-  
17                  graph (2)(B)—

18                         “(I) any relevant document, data,  
19                         or statistical information, and

20                         “(II) any legal advice provided by  
21                         the staff of the Office of the Chief  
22                         Counsel to any employee of the Inter-  
23                         nal Revenue Service (including any  
24                         legal advice prepared in contemplation  
25                         of litigation).

1                   “(iii) Legal advice from the staff of  
2                   the Office of Chief Counsel on any matter  
3                   or issue.

4                   “(B) DEADLINE.—Access to any informa-  
5                   tion, advice, or meeting described in subpara-  
6                   graph (A) shall be provided by the Commis-  
7                   sioner not later than—

8                   “(i) the date which is 2 weeks after  
9                   the date on which a written request sub-  
10                  mitted by the Office of the Taxpayer Advoca-  
11                  cate has been received by the Commis-  
12                  sioner, or

13                  “(ii) such date as is otherwise agreed  
14                  to by the Commissioner and the Office of  
15                  the Taxpayer Advocate.

16                  “(C) MEETINGS.—For purposes of sub-  
17                  paragraph (A)(i)(III), the Commissioner shall  
18                  be deemed to have satisfied the requirement  
19                  under such subparagraph if the Commissioner  
20                  has extended an invitation to attend the meet-  
21                  ing to the Office of the Taxpayer Advocate,  
22                  without regard to whether such an invitation  
23                  was declined by any employee of the Office of  
24                  the Taxpayer Advocate.

1           “(D) PRIVILEGE.—Any access provided to  
2           the Office of the Taxpayer Advocate pursuant  
3           to this paragraph with respect to information or  
4           legal advice from the staff of the Office of Chief  
5           Counsel shall have no effect on any privilege  
6           which otherwise applies to such information or  
7           legal advice.”.

8           (b) ANNUAL REPORTS.—Section 7803(c)(2)(B)(ii) of  
9           the Internal Revenue Code of 1986 is amended—

10           (1) in subclause (XII), by striking “and” at the  
11           end,

12           (2) in subclause (XIII), by striking the period  
13           at the end and inserting “; and”, and

14           (3) by adding at the end the following new sub-  
15           clause:

16                           “(XIV) identify any failure by  
17                           the Commissioner to provide access to  
18                           any information, advice, or meeting  
19                           described in subparagraph (A) of  
20                           paragraph (6) by the date required  
21                           under subparagraph (B) of such para-  
22                           graph.”.

23           (c) EFFECTIVE DATE.—The amendments made by  
24           this section shall take effect on the date of enactment of  
25           this Act.

1 **SEC. 4. REPEAL OF LIMITATION PERIOD SUSPENSION FOR**  
2 **TAXPAYERS SEEKING ASSISTANCE FROM TAS.**

3 (a) IN GENERAL.—Section 7811 of the Internal Rev-  
4 enue Code of 1986 is amended—

5 (1) by striking subsection (d), and

6 (2) by redesignating subsections (e) through (g)  
7 as subsections (d) through (f), respectively.

8 (b) CONFORMING AMENDMENT.—Section 6306(k)(2)  
9 of the Internal Revenue Code of 1986 is amended by strik-  
10 ing “section 7811(g)” and inserting “section 7811(f)”.

11 (c) EFFECTIVE DATE.—The amendments made by  
12 this section shall take effect on the date of enactment of  
13 this Act.

14 **SEC. 5. OPERATIONS TO ASSIST TAXPAYERS EXPERI-**  
15 **ENCING HARDSHIPS DURING LAPSE IN AP-**  
16 **PROPRIATIONS.**

17 Notwithstanding section 1341(a) of title 31, United  
18 States Code, during any lapse in appropriations, the Com-  
19 missioner and the Office of the Taxpayer Advocate may  
20 incur obligations in advance of appropriations for such  
21 amounts as may be necessary—

22 (1) to assist any taxpayer who is or may be ex-  
23 perienceing an economic hardship (within the mean-  
24 ing of section 6343(a)(1)(D) of the Internal Revenue  
25 Code of 1986) as a result of any action or inaction  
26 by the Internal Revenue Service, and

1           (2) for the purpose of complying with any Tax-  
2       payer Assistance Order issued pursuant to section  
3       7811 of such Code.