

119TH CONGRESS
2D SESSION

S. _____

To amend the Internal Revenue Code of 1986 to require the Internal Revenue Service to send quarterly notices to taxpayers with unpaid balances.

IN THE SENATE OF THE UNITED STATES

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

A BILL

To amend the Internal Revenue Code of 1986 to require the Internal Revenue Service to send quarterly notices to taxpayers with unpaid balances.

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 Trans-
5 parency and Notice Act”.

6 **SEC. 2. QUARTERLY NOTICES TO CERTAIN TAXPAYERS**
7 **WITH DELINQUENCIES.**

8 (a) IN GENERAL.—Section 7524 of the Internal Rev-
9 enue Code of 1986 is amended—

1 (1) in the heading, by striking “**ANNUAL NO-**
2 **TICE**” and inserting “**NOTICE**”,

3 (2) by striking “Not less often than annually”
4 and inserting the following:

5 “(a) IN GENERAL.—Except as provided in subsection
6 (b), not less often than quarterly”, and

7 (3) by adding at the end the following:

8 “(b) INFORMATION ON PENALTIES AND INTEREST.—
9 The notice described in subsection (a) shall include—

10 “(1) an estimate of the amount of penalties and
11 interest that may accrue if the delinquent tax debt
12 is not fully paid within the period remaining under
13 section 6502(a), and

14 “(2) programs and services that can provide as-
15 sistance to the taxpayer.

16 “(c) EXCEPTION.—The requirement under subsection
17 (a) shall not apply—

18 “(1) during any period in which an agreement
19 described in section 6159(a) or an accepted offer-in-
20 compromise (as described in section 7122) is in ef-
21 fect, or

22 “(2) in the case of a taxpayer for which the
23 Secretary has determined that the tax is not collect-
24 ible (within the meaning of section 6343(e)).”.

1 (b) CONFORMING AMENDMENT.—The table of sec-
2 tions for chapter 77 of such Code is amended by striking
3 the item relating to section 7524 and inserting the fol-
4 lowing new item:

“Sec. 7524. Notice of tax delinquency.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall take effect on the date which is 24
7 months after the date of enactment of this Act.