



(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to authorize the National Taxpayer Advocate to appear as amicus curiae in Federal tax cases, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. STEUBE introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to authorize the National Taxpayer Advocate to appear as amicus curiae in Federal tax cases, and for other purposes.

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 Advocate
5 Participation Act”.

1 **SEC. 2. AUTHORIZATION FOR NATIONAL TAXPAYER ADVOCATE TO APPEAR AS AMICUS CURIAE IN FEDERAL TAX CASES.**

2
3
4 (a) **IN GENERAL.**—Section 7803(c)(2) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new subparagraph:

7 “(F) **APPEARANCES AS AMICUS CURIAE.**—

8 “(i) **IN GENERAL.**—The National Taxpayer Advocate may appear as amicus curiae in any action brought in a court of the United States related to Federal tax law. In any such action, the National Taxpayer Advocate may present the views of the National Taxpayer Advocate only with respect to an issue which may broadly affect the rights of taxpayers, particularly the rights described in subsection (a)(3).

11
12
13
14
15
16
17
18 “(ii) **FEDERAL COURTS.**—A court of the United States shall grant the application of the National Taxpayer Advocate to appear in any action described in clause (i) for the purposes described in such clause.”.

19
20
21
22
23 (b) **EFFECTIVE DATE.**—The amendment made by
24 this subsection shall take effect on the date of the enact-
25 ment of this Act.