

113TH CONGRESS
1ST SESSION

H. R. 3041

To prevent the Internal Revenue Service from unnecessarily seizing protected health information.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 2, 2013

Mr. MURPHY of Pennsylvania introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To prevent the Internal Revenue Service from unnecessarily seizing protected health information.

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 “IRS Health Records
5 Privacy Act of 2013”.

6 **SEC. 2. LIMITATION IN INSPECTION OF PROTECTED**
7 **HEALTH INFORMATION.**

8 (a) IN GENERAL.—Except to the extent provided in
9 section 7608(d) of the Internal Revenue Code of 1986 (as
10 added by this Act), in administering and enforcing the in-

1 ternal revenue laws and the Patient Protection and Af-
2 fordable Care Act, no officer or employee of the Depart-
3 ment of the Treasury may inspect the protected health in-
4 formation of any individual.

5 (b) PROTECTED HEALTH INFORMATION.—For pur-
6 poses of this subsection, the term “protected health infor-
7 mation” has the meaning given such term in section
8 160.103 of title 45, Code of Federal Regulation.

9 (c) CRIMINAL AND CIVIL PENALTIES.—Any willful
10 inspection in violation of subsection (a) shall be treated
11 as an unauthorized inspection of return information for
12 purposes of section 7213A of the Internal Revenue Code
13 of 1986, and any knowing inspection (or by reason of neg-
14 ligence) in violation of subsection (a) shall be treated as
15 an unauthorized inspection of return information for pur-
16 poses of section 7431 of such Code.

17 (d) NOTIFICATION OF INSPECTION.—In the case of
18 any inspection of an individual’s protected health informa-
19 tion in violation of subsection (a), the Secretary of the
20 Treasury shall, as soon as practicable, notify the indi-
21 vidual of such inspection.

1 **SEC. 3. LIMITATIONS ON ACCESS TO PROTECTED HEALTH**
2 **INFORMATION.**

3 (a) **IN GENERAL.**—Section 7608 of the Internal Rev-
4 enue Code of 1986 is amended by adding at the end the
5 following new subsection:

6 “(d) **LIMITATIONS ON ACCESS TO PROTECTED**
7 **HEALTH INFORMATION.**—

8 “(1) **IN GENERAL.**—No protected health infor-
9 mation may be examined or seized in the execution
10 of a warrant under this section except to the extent
11 such health information directly relates to a criminal
12 violation of the internal revenue laws with respect to
13 which the warrant was issued and is specified there-
14 in. In executing any such warrant, the Secretary
15 shall take such steps as are necessary to minimize
16 inadvertent access or seizure of protected health in-
17 formation.

18 “(2) **PROTECTED HEALTH INFORMATION.**—For
19 purposes of this subsection, the term ‘protected
20 health information’ has the meaning given such term
21 in section 160.103 of title 45, Code of Federal Reg-
22 ulation.”.

23 (b) **EFFECTIVE DATE.**—The amendment made by
24 this section shall apply to warrants executed after the date
25 of the enactment of this Act.

○