

Union Calendar No. 494

114TH CONGRESS
2^D SESSION

H. R. 4921

[Report No. 114-636]

To amend chapter 31 of title 44, United States Code, to require the maintenance of certain records for 3 years, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2016

Mr. WALKER introduced the following bill; which was referred to the
Committee on Oversight and Government Reform

JUNE 21, 2016

Committed to the Committee of the Whole House on the State of the Union
and ordered to be printed

A BILL

To amend chapter 31 of title 44, United States Code, to require the maintenance of certain records for 3 years, 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 “Ditto Act of 2016”.

5 **SEC. 2. REQUIREMENT TO MAINTAIN RECORDS.**

6 (a) AMENDMENT.—Chapter 31 of title 44, United
7 States Code, is amended by adding at the end the fol-
8 lowing new section:

9 **“§ 3108. Requirement to maintain records**

10 “(a) IN GENERAL.—If the Internal Revenue Service
11 obtains a preserved record, the Internal Revenue Service
12 shall preserve for not less than 3 years from the date on
13 which the record was obtained—

14 “(1) the preserved record or a copy of the pre-
15 served record; and

16 “(2) all records related to the preserved record.

17 “(b) PRESERVED RECORD DEFINED.—In this sec-
18 tion, the term ‘preserved record’ means any record that
19 is maintained by a person other than the Federal Govern-
20 ment pursuant to a rule, guidance, or other directive from
21 the Internal Revenue Service that requires or recommends
22 the person maintain records for a particular period of time
23 on a particular matter.

24 “(c) RULE OF CONSTRUCTION.—Nothing in this sec-
25 tion shall be construed as—

1 “(1) limiting the preservation of a preserved
2 record for a longer period of time than is required
3 by this section; or

4 “(2) shortening the period of time a preserved
5 record is otherwise required to be maintained.”.

6 (b) TECHNICAL AND CONFORMING AMENDMENT.—
7 The table of sections for chapter 31 of title 44, United
8 States Code, is amended by adding at the end the fol-
9 lowing new item:

 “3108. Requirement to maintain records.”.

10 (c) EFFECTIVE DATE; APPLICABILITY.—The amend-
11 ments made by this section shall take effect as of the date
12 of the enactment of this Act and shall apply with respect
13 to any preserved record (as such term is defined in section
14 3108(b) of title 44, United States Code, as added by sub-
15 section (a)) obtained on or after the effective date.

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