

111TH CONGRESS
2^D SESSION

H. R. 5076

To amend the Internal Revenue Code of 1986 to require the disclosure of the names of individuals who are granted amnesty from criminal prosecution by the Internal Revenue Service.

IN THE HOUSE OF REPRESENTATIVES

APRIL 20, 2010

Mr. BISHOP of New York introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require the disclosure of the names of individuals who are granted amnesty from criminal prosecution by the Internal Revenue Service.

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 “Stop Offshore Bad
5 Actors Act of 2010”.

1 **SEC. 2. DISCLOSURE OF THE NAMES OF INDIVIDUALS WHO**
2 **ARE GRANTED AMNESTY FROM CRIMINAL**
3 **PROSECUTION BY THE INTERNAL REVENUE**
4 **SERVICE.**

5 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new section:

8 **“SEC. 7529. DISCLOSURE OF THE NAMES OF INDIVIDUALS**
9 **WHO ARE GRANTED AMNESTY FROM CRIMI-**
10 **NAL PROSECUTION BY THE INTERNAL REV-**
11 **ENUE SERVICE.**

12 “Not later than 60 days after the close of each cal-
13 endar year, the Secretary shall publish in the Federal Reg-
14 ister the names of individuals who have been granted am-
15 nesty or immunity from criminal prosecution by the Inter-
16 nal Revenue Service during the preceding calendar year.”.

17 (b) CLERICAL AMENDMENT.—The table of sections
18 for such chapter 77 is amended by adding at the end the
19 following new item:

“Sec. 7529. Disclosure of the names of individuals who are granted amnesty
from criminal prosecution by the internal revenue service.”.

20 (c) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to amnesty granted after the date
22 of the enactment of this Act.

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