

115TH CONGRESS  
1ST SESSION

# H. R. 540

To require the disclosure of the Federal income tax returns of the President.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2017

Mr. CICILLINE (for himself, Ms. BONAMICI, Mr. BEYER, Ms. TITUS, Ms. CLARK of Massachusetts, Mr. DEFAZIO, Mr. RYAN of Ohio, Ms. SCHAKOWSKY, Mr. TED LIEU of California, Ms. VELÁZQUEZ, Ms. KAPTUR, Mr. NADLER, Mr. EVANS, Ms. ROYBAL-ALLARD, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. ELLISON, Mr. MEEKS, Mr. GARAMENDI, Ms. SLAUGHTER, Mr. COHEN, and Ms. LOFGREN) introduced the following bill; which was referred to the Committee on Oversight and Government Reform, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To require the disclosure of the Federal income tax returns  
of the President.

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 “Presidential Tax Disclo-  
5 sure Act of 2017”.

1 **SEC. 2. DISCLOSURE OF FEDERAL INCOME TAX RETURNS**  
2 **OF THE PRESIDENT.**

3 (a) IN GENERAL.—Any individual holding the office  
4 of President shall submit to the Director of the Office of  
5 Government Ethics a copy of each Federal income tax re-  
6 turn filed by such individual with the Internal Revenue  
7 Service for any taxable year ending during the period such  
8 individual holds such office. Such copy shall be so sub-  
9 mitted not later than the earlier of the date which is 90  
10 days after such return is so filed or the end of the calendar  
11 year in which such return is so filed.

12 (b) APPLICATION TO CERTAIN PRIOR YEAR RE-  
13 TURNS.—Not later than 90 days after an individual first  
14 assumes the office of President, such individual shall sub-  
15 mit to the Director of the Office of Government Ethics  
16 a copy of each Federal income tax return filed by such  
17 individual with the Internal Revenue Service for the 3  
18 most recent taxable years ending before the date on which  
19 such individual first assumes such office.

20 (c) PUBLIC DISCLOSURE.—In the case of any Fed-  
21 eral income tax return received by the Director of the Of-  
22 fice of Government Ethics under subsection (a) or (b) of  
23 this section or section 6103(l)(23) of the Internal Revenue  
24 Code of 1986, the Director shall, not later than 7 business  
25 days after receiving such return—

1           (1) make such return publicly available on the  
2 Internet; and

3           (2) submit such return to the Committees on  
4 the Judiciary, Ways and Means, and Oversight and  
5 Government Reform of the House of Representatives  
6 and to the Committees on the Judiciary and Finance  
7 of the Senate.

8 (d) SPECIAL RULES.—

9           (1) DISCLOSURE OF ENTIRE RETURN.—Any  
10 reference in this section to a Federal income tax re-  
11 turn includes all schedules, supplements, amend-  
12 ments, and attachments with respect to such return.  
13 In the case of any such schedule, supplement,  
14 amendment, or attachment which is not filed with  
15 the Internal Revenue Service on the same date as  
16 the return, such schedule, supplement, amendment,  
17 or attachment shall be treated as a separate return  
18 for purposes of determining the deadline for submis-  
19 sion and disclosure under this section.

20           (2) PERMITTED REDACTIONS.—No information  
21 may be redacted from any return submitted or dis-  
22 closed under this section, except the following infor-  
23 mation:

24                   (A) Any Social Security number of any in-  
25           dividual.

1 (B) Any taxpayer identification number of  
2 any person.

3 (C) Any account identification number.

4 (D) Any name of any dependent of the  
5 taxpayer.

6 (3) APPLICATION TO SPOUSES.—

7 (A) JOINT RETURNS.—In the case of any  
8 return which is filed jointly with the spouse of  
9 any individual, the entire return shall be treated  
10 as the return of such individual for purposes of  
11 this section.

12 (B) SEPARATE RETURNS.—If the spouse of  
13 any individual to whom subsection (a) applies  
14 files a Federal income tax return which is sepa-  
15 rate from such individual, this section and sec-  
16 tion 6103(l)(23) of the Internal Revenue Code  
17 of 1986 shall apply to such return in the same  
18 manner as such section would apply if such re-  
19 turn were filed by such individual.

20 (e) ENFORCEMENT BY ATTORNEY GENERAL.—

21 (1) The Attorney General may bring a civil ac-  
22 tion in any appropriate United States district court  
23 against any individual who knowingly falsifies or  
24 who knowingly fails to submit or disclose any infor-  
25 mation that such individual is required to submit or

1 disclose pursuant to this section or section  
2 6103(l)(23) of the Internal Revenue Code of 1986.  
3 The court may assess against such individual a civil  
4 penalty in an amount of not more than \$50,000.

5 (2) It shall be unlawful for any person to know-  
6 ingly—

7 (A) falsify any information that such per-  
8 son is required to submit or disclose under this  
9 section or section 6103(l)(23) of the Internal  
10 Revenue Code of 1986; or

11 (B) fail to so submit or disclose such infor-  
12 mation.

13 (3) Any person who—

14 (A) violates paragraph (2)(A) shall be  
15 fined not more than \$50,000, imprisoned for  
16 not more than 6 months, or both, and

17 (B) violates paragraph (2)(B) shall be  
18 fined not more than \$50,000, imprisoned for  
19 not more than 6 months or both.

20 (4) The Director of the Office of Government  
21 Ethics, or any Committee referred to in subsection  
22 (c)(2), may refer to the Attorney General the name  
23 of any individual which such Director or Committee  
24 has reasonable cause to believe has violated para-  
25 graph (2).

1 (f) ALTERNATIVE DISCLOSURE BY SECRETARY OF  
2 THE TREASURY.—Section 6103(l) of the Internal Revenue  
3 Code of 1986 is amended by adding at the end the fol-  
4 lowing new paragraph:

5 “(23) DISCLOSURE OF TAX RETURNS OF THE  
6 PRESIDENT.—

7 “(A) IN GENERAL.—If any Federal income  
8 tax return required to be submitted to the Di-  
9 rector of the Office of Government Ethics under  
10 subsection (a) or (b) of section 2 of the Presi-  
11 dential Tax Disclosure Act of 2017 is not so  
12 submitted before the date specified in such sub-  
13 section with respect to such submission (or if  
14 any such return so submitted is incomplete or  
15 inaccurate), the Secretary shall disclose such re-  
16 turn to the Director of the Office of Govern-  
17 ment Ethics not later than 30 days after such  
18 date.

19 “(B) REDACTIONS; ETC.—Rules similar to  
20 the rules of section 2(d) of the Presidential Tax  
21 Disclosure Act of 2017 shall apply for purposes  
22 of this paragraph, except that the Secretary  
23 shall redact the information described in sub-  
24 paragraphs (A) through (D) of paragraph (2)

1 of such section before disclosing such return  
2 under subparagraph (A).

3 “(C) REDISCLOSURE.—Return information  
4 disclosed under subparagraph (A) may be redis-  
5 closed by the Director of the Office of Govern-  
6 ment Ethics as provided in section 2(c) of the  
7 Presidential Tax Disclosure Act of 2017.”.

8 (g) EFFECTIVE DATE.—This section, and the amend-  
9 ments made by this section, shall apply with respect to  
10 individuals assuming the office of President after Decem-  
11 ber 31, 2016.

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