

118TH CONGRESS
2D SESSION

H. R. 8292

To amend the Internal Revenue Code of 1986 to increase penalties for unauthorized disclosure of taxpayer information.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2024

Mr. SMITH of Missouri (for himself, Mr. BUCHANAN, Mr. SMITH of Nebraska, Mr. KELLY of Pennsylvania, Mr. SCHWEIKERT, Mr. LAHOOD, Mr. WENSTRUP, Mr. ARRINGTON, Mr. FERGUSON, Mr. ESTES, Mr. SMUCKER, Mr. HERN, Mrs. MILLER of West Virginia, Mr. MURPHY, Mr. KUSTOFF, Mr. FITZPATRICK, Mr. STEUBE, Ms. TENNEY, Mrs. FISCHBACH, Mr. MOORE of Utah, Mrs. STEEL, Ms. VAN DUYNE, Mr. FEENSTRA, Ms. MALLIOTAKIS, and Mr. CAREY) 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 increase penalties for unauthorized disclosure of taxpayer 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 “Taxpayer Data Protec-
5 tion Act”.

1 **SEC. 2. INCREASE IN PENALTIES FOR UNAUTHORIZED DIS-**
2 **CLOSURES OF TAXPAYER INFORMATION.**

3 (a) **IN GENERAL.**—Paragraphs (1), (2), (3), (4), and
4 (5) of section 7213(a) of the Internal Revenue Code of
5 1986 are each amended by striking “\$5,000, or imprison-
6 ment of not more than 5 years” and inserting “\$250,000,
7 or imprisonment of not more than 10 years”.

8 (b) **DISCLOSURES AFFECTING MULTIPLE TAX-**
9 **PAYERS TREATED AS MULTIPLE VIOLATIONS.**—Section
10 7213(a) of such Code is amended by adding at the end
11 the following new paragraph:

12 “(6) **DISCLOSURES AFFECTING MULTIPLE TAX-**
13 **PAYERS TREATED AS MULTIPLE VIOLATIONS.**—For
14 purposes of paragraphs (1), (2), (3), (4), and (5),
15 any violation of any such paragraph which affects
16 more than 1 taxpayer shall be treated as a separate
17 violation with respect to each such taxpayer.”.

18 (c) **EFFECTIVE DATE.**—The amendments made by
19 this subsection shall apply to disclosures made after the
20 date of the enactment of this Act.

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