

118TH CONGRESS
1ST SESSION

S. 1283

To amend the Internal Revenue Code of 1986 to conform to the intent of the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105–206), as set forth in the joint explanatory statement of the committee of conference accompanying Conference Report 105–599, that the National Taxpayer Advocate be able to hire and consult counsel as appropriate.

IN THE SENATE OF THE UNITED STATES

APRIL 25, 2023

Mr. CARDIN (for himself and Mr. CASSIDY) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to conform to the intent of the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105–206), as set forth in the joint explanatory statement of the committee of conference accompanying Conference Report 105–599, that the National Taxpayer Advocate be able to hire and consult counsel as appropriate.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Taxpayer Advocate
3 Enhancement Act”.

4 **SEC. 2. COUNSEL IN THE OFFICE OF THE TAXPAYER ADVO-
5 CATE.**

6 Section 7803(c)(2)(D)(i) of the Internal Revenue
7 Code of 1986 is amended—

8 (1) in subclause (I), by striking “and” at the
9 end,

10 (2) in subclause (II), by striking the period at
11 the end and inserting “; and”, and

12 (3) by adding at the end the following:

13 “(III) appoint counsel in the Of-
14 fice of the Taxpayer Advocate to re-
15 port directly to the National Taxpayer
16 Advocate.”.

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