

118TH CONGRESS  
2D SESSION

# S. 4826

To provide that persons having seriously delinquent tax debts shall be ineligible for employment by the Internal Revenue Service.

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IN THE SENATE OF THE UNITED STATES

JULY 29, 2024

Ms. ERNST (for herself and Mrs. BLACKBURN) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To provide that persons having seriously delinquent tax debts shall be ineligible for employment 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 “Audit the IRS Act”.

5 **SEC. 2. INELIGIBILITY OF PERSONS HAVING SERIOUSLY**

6 **DELINQUENT TAX DEBTS FOR EMPLOYMENT**

7 **BY INTERNAL REVENUE SERVICE.**

8 (a) DEFINITIONS.—For purposes of this section—

9 (1) the term “seriously delinquent tax debt”

10 means an outstanding debt under the Internal Rev-

1        enue Code of 1986 for which a notice of lien has  
2        been filed in public records pursuant to section 6323  
3        of such Code, except that such term does not in-  
4        clude—

5                (A) a debt that is being paid in a timely  
6                manner pursuant to an agreement under sec-  
7                tion 6159 or section 7122 of such Code; and

8                (B) a debt with respect to which a collec-  
9                tion due process hearing under section 6330 of  
10              such Code, or relief under subsection (a), (b),  
11              or (f) of section 6015 of such Code, is re-  
12              quested or pending; and

13              (2) the term “applicable employee” means an  
14              officer, employee, or contract employee of the Inter-  
15              nal Revenue Service.

16              (b) INELIGIBILITY FOR EMPLOYMENT BY IRS.—An  
17              individual who has a seriously delinquent tax debt shall  
18              be ineligible to be appointed, or to continue serving, as  
19              an applicable employee.

20              (c) VERIFICATION.—

21              (1) IN GENERAL.—Not later than 6 months  
22              after the date of enactment of this Act, and annually  
23              thereafter, the Commissioner of Internal Revenue  
24              shall verify that each applicable employee is not in

1 violation of the requirement described in subsection  
2 (b).

3 (2) APPLICANTS.—In the case of any individual  
4 who is applying for a position with the Internal Rev-  
5 enue Service as an applicable employee, the Commis-  
6 sioner of Internal Revenue shall verify that such in-  
7 dividual is not in violation of the requirement de-  
8 scribed in subsection (b) prior to such individual  
9 being appointed as an applicable employee.

10 (d) REGULATIONS.—The Office of Personnel Man-  
11 agement shall, for purposes of carrying out this section  
12 with respect to the Internal Revenue Service, prescribe  
13 any regulations which the Office considers necessary.

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