

118TH CONGRESS  
2D SESSION

# S. 5229

To reorganize the Federal judiciary, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 25, 2024

Mr. WYDEN introduced the following bill; which was read twice and referred  
to the Committee on the Judiciary

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## A BILL

To reorganize the Federal judiciary, and for other purposes.

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 “Judicial Modernization  
5 and Transparency Act”.

6 **SEC. 2. SUPREME COURT.**

7 (a) NUMBER OF JUSTICES.—Section 1 of title 28,  
8 United States Code, is amended—

9 (1) by striking “eight” and inserting “14”; and

10 (2) by striking “six” and inserting “8”.

11 (b) APPOINTMENTS.—

1           (1) IN GENERAL.—If the number of justices of  
2 the Supreme Court of the United States is fewer  
3 than 15, the President shall appoint, by and with  
4 the advice and consent of the Senate, 1 individual to  
5 be a justice of the Supreme Court of the United  
6 States within the first 120 days of the first and  
7 third years of a Presidential term.

8           (2) WITHDRAWAL OR DISAPPROVAL.—If the  
9 nomination of an individual under this section is  
10 withdrawn or disapproved by the Senate, the Presi-  
11 dent shall appoint, by and with the advice and con-  
12 sent of the Senate, 1 individual to be a justice of the  
13 Supreme Court of the United States not later than  
14 120 after the date of such withdrawal or dis-  
15 approval.

16           (3) EXCLUSIVE MANNER OF APPOINTMENT.—  
17 Except as provided under paragraph (4), the Presi-  
18 dent shall not appoint an individual to be a justice  
19 of the Supreme Court of the United States except as  
20 provided under this subsection.

21           (4) VACANCY.—If due to a permanent vacancy  
22 the total number of justices of the Supreme Court  
23 of the United States is fewer than 15, the President  
24 shall appoint, by and with the advice and consent of  
25 the Senate, an individual to fill such vacancy.

1 (5) EFFECTIVE DATE OF APPOINTMENT.—

2 (A) IN GENERAL.—Except as provided in  
3 subparagraph (B), the term for justices ap-  
4 pointed under this subsection shall begin on  
5 July 1.

6 (B) VACANCY.—The term of an appoint-  
7 ment under paragraph (4) shall begin on the  
8 date on which the appointment is made.

9 (c) FAILURE TO CONFIRM NOMINEE.—If a com-  
10 mittee of the Senate fails to report the nomination of an  
11 individual nominated to serve as a justice of the Supreme  
12 Court of the United States during the 180-day period be-  
13 ginning on the date on which the nomination was referred  
14 to the committee, such nomination shall be automatically  
15 discharged from the committee and placed on the cal-  
16 endar.

17 (d) REQUIREMENT TO INVALIDATE ACT OF CON-  
18 GRESS.—

19 (1) IN GENERAL.—The Supreme Court of the  
20 United States may invalidate an Act of Congress  
21 only with the concurrence of—

22 (A) at least  $\frac{2}{3}$  of the voting justices; and

23 (B) at least a majority of the total number  
24 of justices.

1           (2) EXPIRATION OF LOWER COURT RELIEF.—

2           Any relief ordered by a lower court in a case seeking  
3           to invalidate an Act of Congress shall expire on the  
4           date on which the Supreme Court of the United  
5           States issues an opinion in that case.

6           (e) CONSIDERATION OF MOTIONS TO RECUSE.—

7           Each justice of the Supreme Court of the United States  
8           shall consider a motion to recuse the justice from a par-  
9           ticular case and shall make publicly available a written  
10          opinion of the justice supporting the decision on whether  
11          to recuse themselves from the case. Any justice may be  
12          recused from a case upon the affirmative vote of  $\frac{2}{3}$  of  
13          the justices of the Supreme Court of the United States.

14          (f) DISCLOSURE OF VOTES.—Each justice of the Su-  
15          preme Court of the United States shall publicly disclose  
16          how each justice voted for any case within the appellate  
17          jurisdiction of the Supreme Court.

18          (g) EXAMINATION AND DISCLOSURE WITH RESPECT  
19          TO INCOME TAX RETURNS OF JUSTICES OF THE SU-  
20          PREME COURT.—

21                 (1) AUDIT.—Subchapter A of chapter 78 of the  
22                 Internal Revenue Code of 1986 is amended by redес-  
23                 ignating section 7613 as section 7614 and by insert-  
24                 ing after section 7612 the following new section:

1 **“SEC. 7613. EXAMINATION WITH RESPECT TO INCOME TAX**  
2 **RETURNS OF JUSTICES OF THE SUPREME**  
3 **COURT.**

4 “(a) IN GENERAL.—As rapidly as practicable after  
5 the filing of any applicable income tax return, the Sec-  
6 retary shall conduct an examination to ascertain the cor-  
7 rectness of such return and enforce the requirements of  
8 this title with respect to the taxable year covered by such  
9 return.

10 “(b) REPORTS.—

11 “(1) INITIAL REPORT.—Not later than 90 days  
12 after the filing of an applicable income tax return,  
13 the Secretary shall disclose and make publicly avail-  
14 able an initial report regarding the examination with  
15 respect to such return. Such report shall include—

16 “(A) the name of the taxpayer,

17 “(B) an identification of the subparagraph  
18 of subsection (c)(1) which describes such re-  
19 turn,

20 “(C) the date that such return was filed,  
21 and

22 “(D) the date on which the examination  
23 with respect to such return commenced (or, if  
24 such examination has not commenced as of the  
25 date of such report, a detailed description of the

1 reasons that such examination has not com-  
2 menced).

3 “(2) PERIODIC REPORTS.—Not later than 180  
4 days after the disclosure of the report described in  
5 paragraph (1) with respect to any applicable income  
6 tax return and not later than 180 days after the  
7 most recent disclosure of a report described in this  
8 paragraph with respect to such return, the Secretary  
9 shall disclose and make publicly available a periodic  
10 report regarding the examination with respect to  
11 such return. Such report shall include—

12 “(A) the information described in subpara-  
13 graphs (A) through (D) of paragraph (1),

14 “(B) a description of the status of the ex-  
15 amination, including a description of the por-  
16 tions of the examination which have been com-  
17 pleted, which are in process, and which are an-  
18 ticipated to take place, and

19 “(C) an estimate of the time frame for the  
20 completion of the examination, including an  
21 identification of factors which could alter such  
22 time frame, reasonable estimates of the likeli-  
23 hood of such factors (taking into account the  
24 specific facts and circumstances of the examina-

1           tion), and the likely specific effects of such fac-  
2           tors on such time frame.

3           Notwithstanding the preceding sentence, a periodic  
4           report shall not be required under this paragraph  
5           with respect to any return after the date on which  
6           a final report is disclosed under paragraph (3) with  
7           respect to such return.

8           “(3) FINAL REPORT.—Not later than 90 days  
9           after the completion of the examination described in  
10          subsection (a) with respect to any applicable income  
11          tax return, the Secretary shall disclose and make  
12          publicly available a final report regarding such ex-  
13          amination. Such report shall include—

14                 “(A) the information described in subpara-  
15                 graphs (A) through (C) of paragraph (1),

16                 “(B) the date on which the examination  
17                 with respect to such return was completed,

18                 “(C) a list of the audit materials (as de-  
19                 fined in section 6103(q)(2)) with respect to  
20                 such examination, and

21                 “(D) a description (including the amount)  
22                 of each proposed adjustment, adjustment, and  
23                 controversy with respect to such examination  
24                 together with a description of how such pro-  
25                 posed adjustment or controversy was resolved

1 (or a statement that such proposed adjustment  
2 or controversy was not resolved, as the case  
3 may be).

4 For purposes of this paragraph, an examination  
5 shall be treated as complete on the date that the  
6 Secretary provides the taxpayer with a notice of defi-  
7 ciency, or any closing document referred to in sec-  
8 tion 6103(q)(2)(A)(v), with respect to such examina-  
9 tion.

10 “(4) EXTENSION OF DUE DATE REPORT.—If a  
11 request is made for an extension of the due date for  
12 filing any applicable income tax return, the Sec-  
13 retary shall, not later than 90 days after such re-  
14 quest is granted or denied, disclose and make pub-  
15 licly available an extension of due date report with  
16 respect to return. Such report shall include—

17 “(A) the information described in subpara-  
18 graphs (A) and (B) of paragraph (1),

19 “(B) a statement that an extension of the  
20 due date for the filing of such return has been  
21 requested,

22 “(C) the date that such request was re-  
23 ceived,

24 “(D) a statement of whether such request  
25 has been granted or denied, and



1           “(E) the due date of such return (includ-  
2           ing any extensions).

3           “(5) TREATMENT OF FAILURE TO FILE.—In  
4           the case of a failure to file any applicable income tax  
5           return before the close of the 60-day period begin-  
6           ning with the date prescribed for filing of such re-  
7           turn—

8           “(A) the Secretary shall conduct the exam-  
9           ination described in subsection (a) with respect  
10          to the taxable year covered by the return to  
11          which such failure relates,

12          “(B) reports made pursuant to this para-  
13          graph shall include a statement that such re-  
14          port is with respect to a return which the tax-  
15          payer failed to file, and

16          “(C) this section and section 6103(q) shall  
17          otherwise apply to such failure in the same  
18          manner as if a return were filed at the close of  
19          such period.

20          The application of this paragraph with respect to  
21          any failure to file any applicable income tax return  
22          shall not prevent the application of this section with  
23          respect to such return at such time as such return  
24          may be filed.

1           “(6) PUBLIC AVAILABILITY.—For purposes of  
2 this subsection, a document shall not be treated as  
3 having been made publicly available unless made  
4 available on the Internet.

5           “(c) APPLICABLE INCOME TAX RETURN.—For pur-  
6 poses of this section—

7           “(1) IN GENERAL.—The term ‘applicable in-  
8 come tax return’ means any relevant income tax re-  
9 turn of—

10                   “(A) a justice of the Supreme Court,

11                   “(B) an individual who is married (within  
12 the meaning of section 7703(a)) to an indi-  
13 vidual described in subparagraph (A) for the  
14 taxable year to which such return relates,

15                   “(C) any corporation or partnership which  
16 is controlled by any individual described in sub-  
17 paragraph (A) or (B) at any time during the  
18 taxable year to which such return relates,

19                   “(D) the estate of any person described in  
20 (A) or (B), or any estate with respect to which  
21 any person described in subparagraph (A), (B),  
22 or (C) is an executor or beneficiary at any time  
23 during the taxable year to which such return  
24 relates, and

1           “(E) any trust with respect to which any  
2           person described in subparagraph (A), (B), (C),  
3           or (D) is a grantor, fiduciary, or beneficiary, or  
4           for which another trust described in this sub-  
5           paragraph is a grantor or beneficiary, at any  
6           time during the taxable year to which such re-  
7           turn relates.

8           Such term shall include any schedule, attachment, or  
9           other document filed with such return.

10           “(2) RELEVANT INCOME TAX RETURN.—The  
11           term ‘relevant income tax return’ means, with re-  
12           spect to any justice of the Supreme Court, any in-  
13           come tax return if—

14           “(A) any portion of the taxable year to  
15           which such return relates is during the period  
16           that such individual is a justice of the Supreme  
17           Court who is not retired,

18           “(B) the due date for such return (includ-  
19           ing any extensions) is during such period, or

20           “(C) such return is filed during such pe-  
21           riod, and

22           “(3) CONTROL.—For purposes of paragraph  
23           (1)(C)—

24           “(A) IN GENERAL.—Except as otherwise  
25           provided in this paragraph, control shall be de-

1           terminated under the rules of paragraphs (2) and  
2           (3) of section 6038(e) (determined without re-  
3           gard to subparagraphs (A) and (B) of such  
4           paragraph (2) and without regard to subpara-  
5           graph (C) of paragraph (3) thereof).

6           “(B) RESTRICTION ON FAMILY ATTRIBU-  
7           TION.—

8                   “(i) IN GENERAL.—Except as pro-  
9                   vided in clause (ii), for purposes of apply-  
10                  ing subparagraph (A)—

11                           “(I) section 318 shall be applied  
12                           without regard to subsection  
13                           (a)(1)(A)(ii) thereof, and

14                           “(II) section 267(c) shall be ap-  
15                           plied by treating the family of an indi-  
16                           vidual as including only such individ-  
17                           ual’s spouse (in lieu of the application  
18                           of paragraph (4) thereof).

19                           “(ii) EXCEPTION FOR RECENT TRANS-  
20                           FER TO FAMILY MEMBERS.—For purposes  
21                           of determining whether any corporation or  
22                           partnership is controlled by an individual  
23                           under paragraph (1)(C) for any taxable  
24                           year, clause (i) shall not apply if such cor-  
25                           poration or partnership was controlled by

1           such individual (after application of clause  
2           (i)) at any time during the 4 immediately  
3           preceding taxable years.

4           “(d) APPLICATION TO AMENDED RETURNS.—For  
5 purposes of this section and section 6103(q), any amend-  
6 ment or supplement to a return of tax shall be treated  
7 as a separate return of tax and the determination of when  
8 such amendment or supplement is filed, and whether such  
9 amendment or supplement is a relevant income tax return,  
10 shall be made without regard to the underlying return.”.

11           (2) DISCLOSURE.—Section 6103 of such Code  
12 is amended by redesignating subsection (q) as sub-  
13 section (r) and by inserting after subsection (p) the  
14 following new subsection:

15           “(q) DISCLOSURE WITH RESPECT TO INCOME TAX  
16 RETURNS OF JUSTICES OF THE SUPREME COURT.—

17           “(1) IN GENERAL.—The Secretary shall dis-  
18 close and make publicly available (within the mean-  
19 ing of section 7613(b))—

20                   “(A) each applicable income tax return (as  
21 defined in section 7613(e)),

22                   “(B) each report described in section  
23 7613(b), and

24                   “(C) any audit materials with respect a re-  
25 turn described in subparagraph (A).

1           “(2) AUDIT MATERIALS.—The term ‘audit ma-  
2           terials’ means, with respect to any return:

3                   “(A) Any of the following which are pro-  
4                   vided by the Secretary to the taxpayer (or any  
5                   designee of the taxpayer):

6                           “(i) Any written communication which  
7                           identifies such return as being subject to  
8                           examination.

9                           “(ii) Any written communication  
10                          which proposes the adjustment of any item  
11                          on such return, any report by an examiner  
12                          related to such proposed adjustment, and  
13                          any supervisory approval of any penalty  
14                          proposed as part of such adjustment.

15                          “(iii) Any memorandum or report of  
16                          the Internal Revenue Service Independent  
17                          Office of Appeals with respect to such re-  
18                          turn, and any denial of any request de-  
19                          scribed in subparagraph (B).

20                          “(iv) Any notice of deficiency with re-  
21                          spect to such return.

22                          “(v) Any closing documents with re-  
23                          spect to the examination of such return,  
24                          including any closing agreement or no  
25                          change letter.

1           “(B) Any request for referral to the Inter-  
2           nal Revenue Service Independent Office of Ap-  
3           peals of any controversy with respect to such  
4           return.

5           “(C) Any petition filed with the Tax Court  
6           for a redetermination of any deficiency referred  
7           to in subparagraph (A)(iv).

8           “(3) EXCEPTION FOR CERTAIN IDENTITY IN-  
9           FORMATION.—The information disclosed and made  
10          publicly available under paragraph (1) shall not in-  
11          clude any identification number of any person (in-  
12          cluding any social security number), any financial  
13          account number, the name of any individual who has  
14          not attained age 18 (as of the close of the taxable  
15          year to which the return relates), the name of any  
16          employee of the Department of the Treasury, or any  
17          address (other than the city and State in which such  
18          address is located).

19          “(4) TIMING OF DISCLOSURES.—Any informa-  
20          tion required to be disclosed under paragraph (1)  
21          shall be disclosed and made publicly available not  
22          later than—

23                 “(A) in the case of any income tax return  
24                 referred to in paragraph (1)(A), 90 days after  
25                 the date that such return is filed,

1           “(B) in the case of any report referred to  
2           in paragraph (1)(B), the deadline specified in  
3           section 7613(b) for disclosing such report, and

4           “(C) in the case of the audit materials re-  
5           ferred to in paragraph (1)(C), 90 days after the  
6           completion of the examination (within the  
7           meaning of section 7613(b)(3)) with respect to  
8           the return to which such audit materials re-  
9           late.”.

10           (3) CLERICAL AMENDMENT.—Subchapter A of  
11           chapter 78 of such Code is amended by redesign-  
12           nating the item relating to section 7613 as an item  
13           relating to section 7614 and by inserting after the  
14           item relating to section 7612 the following new item:

“Sec. 7613. Examination with respect to income tax returns of the  
Supreme Court.”.

15           (4) EFFECTIVE DATE.—The amendments made  
16           by this paragraph shall apply to returns, amend-  
17           ments, and supplements filed (and failures to file re-  
18           turns which occur) after the date of the enactment  
19           of this Act (and to reports and audit materials with  
20           respect to such returns, amendments, supplements,  
21           and failures).

22           (h) ADDITIONAL DISCLOSURE OF TAX RETURNS BY  
23 JUSTICES OF THE SUPREME COURT AND NOMINEES TO  
24 THE SUPREME COURT.—



1 (1) IN GENERAL.—

2 (A) DISCLOSURE REQUIREMENT.—Chapter  
3 131 of title 5, United States Code, is amend-  
4 ed—

5 (i) by inserting after section 13104  
6 the following:

7 **“§ 13104A. Disclosure of tax returns**

8 “(a) DEFINITIONS.—In this section:

9 “(1) APPLICABLE INCOME TAX RETURN.—

10 “(A) IN GENERAL.—The term ‘applicable  
11 income tax return’ means, with respect to any  
12 taxable year, any return (within the meaning of  
13 section 6103(b) of the Internal Revenue Code  
14 of 1986) relating to Federal income taxes of—

15 “(i) a covered candidate or covered in-  
16 dividual;

17 “(ii) an individual who is married  
18 (within the meaning of section 7703(a) of  
19 the Internal Revenue Code of 1986) to a  
20 covered candidate or covered individual for  
21 the taxable year;

22 “(iii) any corporation or partnership  
23 that was controlled (as determined under  
24 section 7613(c)(3) of the Internal Revenue  
25 Code of 1986) by an individual described

1 in clause (i) or (ii) at any time during the  
2 taxable year;

3 “(iv) the estate of any person de-  
4 scribed in clause (i) or (ii) or any estate  
5 with respect to which any person described  
6 in clause (i), (ii), or (iii) is an executor or  
7 beneficiary at any time during the taxable  
8 year; and

9 “(v) any trust with respect to which  
10 any person described in clause (i), (ii),  
11 (iii), or (iv) is a grantor, fiduciary, or ben-  
12 eficiary, or for which another trust de-  
13 scribed in this clause is a grantor or bene-  
14 ficiary, at any time during the taxable  
15 year.

16 “(B) INCLUSION OF CERTAIN DOCU-  
17 MENTS.—Such term shall include any schedule,  
18 attachment, or other document filed with such  
19 return.

20 “(2) COVERED CANDIDATE.—The term ‘covered  
21 candidate’ means an individual who is nominated to  
22 be a justice of the Supreme Court of the United  
23 States.

24 “(3) COVERED INDIVIDUAL.—The term ‘cov-  
25 ered individual’ means—

1           “(A) a justice of the Supreme Court of the  
2 United States required to file a report under  
3 subsection (a) or (d) of section 13103; or

4           “(B) an individual who occupies the office  
5 of justice of the Supreme Court of the United  
6 States required to file a report under section  
7 13103(e).

8           “(b) DISCLOSURE.—

9           “(1) COVERED INDIVIDUALS.—

10           “(A) IN GENERAL.—In addition to the in-  
11 formation described in subsections (a), (b), (e),  
12 and (f) of section 13104, a covered individual  
13 shall include in each report required to be filed  
14 under this title a copy of all applicable income  
15 tax returns for the 3 most recent taxable years  
16 for which a return has been filed with the Inter-  
17 nal Revenue Service as of the date on which the  
18 report is filed.

19           “(B) FAILURE TO DISCLOSE.—If an in-  
20 come tax return is not disclosed under subpara-  
21 graph (A), the Director of the Administrative  
22 Office of the United States Courts shall submit  
23 to the Secretary of the Treasury a request that  
24 the Secretary of the Treasury provide the Di-  
25 rector of the Administrative Office of the

1 United States Courts with a copy of the income  
2 tax return.

3 “(C) PUBLICLY AVAILABLE.—Each income  
4 tax return submitted under this paragraph shall  
5 be filed with the Director of the Administrative  
6 Office of the United States Courts and made  
7 publicly available in the same manner as the in-  
8 formation described in subsections (a) and (b)  
9 of section 13104.

10 “(D) REDACTION OF CERTAIN INFORMA-  
11 TION.—Before making any income tax return  
12 submitted under this paragraph available to the  
13 public, the Judicial Conference shall redact  
14 such information as the Judicial Conference, in  
15 consultation with the Secretary of the Treasury  
16 (or a delegate of the Secretary), determines ap-  
17 propriate.

18 “(2) COVERED CANDIDATES.—

19 “(A) NOMINEES TO THE SUPREME COURT  
20 OF THE UNITED STATES.—Not later than 15  
21 days after the date on which a covered can-  
22 didate is nominated, the covered candidate shall  
23 file with the Judicial Conference a copy of the  
24 applicable income tax returns for the 3 most re-

1 cent taxable years for which a return has been  
2 filed with the Internal Revenue Service.

3 “(B) FAILURE TO DISCLOSE.—If an appli-  
4 cable income tax return is not disclosed under  
5 subparagraph (A), the Judicial Conference shall  
6 submit to the Secretary of the Treasury a re-  
7 quest that the Secretary of the Treasury pro-  
8 vide the Judicial Conference with the applicable  
9 income tax return.

10 “(C) PUBLICLY AVAILABLE.—Each appli-  
11 cable income tax return submitted under this  
12 paragraph shall be filed with the Judicial Con-  
13 ference and made publicly available in the same  
14 manner as the information described in section  
15 13104(b).

16 “(D) REDACTION OF CERTAIN INFORMA-  
17 TION.—Before making any applicable income  
18 tax return submitted under this paragraph  
19 available to the public, the Judicial Conference  
20 shall redact such information as the Judicial  
21 Conference, in consultation with the Secretary  
22 of the Treasury (or a delegate of the Sec-  
23 retary), determines appropriate.

24 “(3) SPECIAL RULE WITH RESPECT TO RE-  
25 TURNS DISCLOSED UNDER OTHER AUTHORITY.—For

1 purposes of this subsection, in the case of any appli-  
2 cable income tax return that has been made publicly  
3 available pursuant to section 6103(q) of the Internal  
4 Revenue Code of 1986, the requirements of para-  
5 graphs (1)(A) and (2)(A) shall be satisfied with re-  
6 spect to such return if the covered individual or cov-  
7 ered candidate (as the case may be) provides the lo-  
8 cation on the Internet where such disclosure has  
9 been made publicly available.”; and

10 (ii) in section 13106—

11 (I) in subsection (a)—

12 (aa) in paragraph (1), in the  
13 first sentence, by inserting “or  
14 any individual who knowingly  
15 and willfully falsifies or who  
16 knowingly and willfully fails to  
17 file an applicable income tax re-  
18 turn that such individual is re-  
19 quired to disclose pursuant to  
20 section 13104A” before the pe-  
21 riod; and

22 (bb) in paragraph (2)(A)—

23 (AA) in clause (i), by  
24 inserting “or falsify any ap-  
25 plicable income tax return

1                   that such person is required  
2                   to disclose under section  
3                   13104A of this title” before  
4                   the semicolon; and

5                   (BB) in clause (ii), by  
6                   inserting “or fail to file any  
7                   applicable income tax return  
8                   that such person is required  
9                   to disclose under section  
10                  13104A of this title” before  
11                  the period;

12                  (II) in subsection (b), in the first  
13                  sentence, by inserting “or willfully  
14                  failed to file or has willfully falsified  
15                  an applicable income tax return re-  
16                  quired to be disclosed under section  
17                  13104A of this title” before the pe-  
18                  riod;

19                  (III) in subsection (c), by insert-  
20                  ing “or failing to file or falsifying an  
21                  applicable income tax return required  
22                  to be disclosed under section 13104A”  
23                  before the period; and

24                  (IV) in subsection (d)(1)—

1 (aa) in the matter preceding  
2 subparagraph (A), by inserting  
3 “or files an applicable income tax  
4 return required to be disclosed  
5 under section 13104A” after  
6 “subchapter”; and

7 (bb) in subparagraph (A),  
8 by inserting “or such applicable  
9 income tax return, as applica-  
10 ble,” after “report”.

11 (B) SPECIAL RULE FOR INDIVIDUALS WHO  
12 ARE COVERED CANDIDATES ON DATE OF EN-  
13 ACTMENT.—In the case of any individual who is  
14 a covered candidate (as defined in section  
15 13104A of title 5, United States Code, as  
16 added by paragraph (1)) on the date of the en-  
17 actment of this Act, section 13104A(b)(2)(A) of  
18 such title shall be applied by substituting “30  
19 days after the date of the enactment of the Ju-  
20 dicial Modernization and Transparency Act” for  
21 “15 days after the date on which a covered can-  
22 didate is nominated”.

23 (C) CLERICAL AMENDMENT.—The table of  
24 sections for chapter 131 of title 5, United



1 States Code, is amended by adding at the end  
2 the following:

“13104A. Disclosure of tax returns.”.

3 (2) AUTHORITY TO DISCLOSE INFORMATION.—

4 (A) IN GENERAL.—Section 6103(l) of the  
5 Internal Revenue Code of 1986 is amended by  
6 adding at the end the following:

7 “(23) DISCLOSURE OF RETURN INFORMATION  
8 OF JUSTICES OF THE SUPREME COURT AND NOMI-  
9 NEES TO THE SUPREME COURT.—

10 “(A) DISCLOSURE OF RETURNS OF JUS-  
11 TICES OF THE SUPREME COURT.—

12 “(i) IN GENERAL.—The Secretary  
13 shall, upon written request from the Ad-  
14 ministrative Office of the United States  
15 Courts pursuant to section  
16 13104A(b)(1)(B) of title 5, United States  
17 Code, provide to officers and employees of  
18 the Judicial Conference a copy of each ap-  
19 plicable income tax return with respect to  
20 any covered individual who has been identi-  
21 fied in such request.

22 “(ii) DISCLOSURE TO PUBLIC.—The  
23 Director of the Administrative Office of  
24 the United States Courts may disclose to  
25 the public any applicable income tax return

1 required to be submitted to the Director  
2 pursuant to section 13104A(b)(1) of title  
3 5, United States Code.

4 “(B) DISCLOSURE OF RETURNS OF NOMI-  
5 NEES TO THE SUPREME COURT.—

6 “(i) IN GENERAL.—The Secretary  
7 shall, upon written request from the Judi-  
8 cial Conference, as applicable pursuant to  
9 section 13104A(b)(2)(B) of title 5, United  
10 States Code, provide to officers and em-  
11 ployees of the requesting entity a copy of  
12 each applicable income tax return with re-  
13 spect to any covered candidate who has  
14 been identified in such request.

15 “(ii) DISCLOSURE TO PUBLIC.—The  
16 Judicial Conference may disclose to the  
17 public any applicable income tax return re-  
18 quired to be filed with the such agency  
19 pursuant to section 13104A(b)(2) of title  
20 5, United States Code.

21 “(C) DEFINITIONS.—For purposes of this  
22 paragraph, the terms ‘applicable income tax re-  
23 turn’, ‘covered individual’, and ‘covered can-  
24 didate’ have the meanings given those terms in  
25 section 13104A of title 5, United States Code.”.

1 (B) CONFORMING AMENDMENTS.—Section  
2 6103(p)(4) of the Internal Revenue Code of  
3 1986, in the matter preceding subparagraph  
4 (A) and in subparagraph (F)(ii), is amended by  
5 striking “or (22)” and inserting “(22), or (23)”  
6 each place it appears.

7 **SEC. 3. COURTS OF APPEALS.**

8 (a) IN GENERAL.—Section 41 of title 28, United  
9 States Code, is amended—

10 (1) in the matter preceding the table, by strik-  
11 ing “thirteen” and inserting “15”; and

12 (2) in the table—

13 (A) by striking the item relating to the  
14 fifth circuit and inserting the following:

“Fifth ..... Arkansas, Louisiana, Mississippi,  
Tennessee.”;

15 (B) by striking the item relating to the  
16 sixth circuit and inserting the following:

“Sixth ..... Kentucky, Michigan, Ohio.”;

17 (C) by striking the item relating to the  
18 eighth circuit and inserting the following:

“Eighth ..... Iowa, Minnesota, Missouri, Nebraska,  
North Dakota, South Dakota.”;

19 (D) by striking the item relating to the  
20 ninth circuit and inserting the following:

“Ninth ..... California, Guam, Hawaii, Northern  
Mariana Islands.”;

1 (E) by striking the item relating to the  
2 tenth circuit and inserting the following:

“Tenth ..... Colorado, Kansas, Oklahoma, Utah,  
Wyoming.”;

3 (F) by inserting after the item relating to  
4 the 11th circuit the following:

“Twelfth ..... Arizona, New Mexico, Texas.  
Thirteenth ..... Alaska, Idaho, Montana, Nevada, Or-  
egon, Washington.”.

5 (b) SUPREME COURT JUSTICES AS CIRCUIT JUS-  
6 TICES.—Section 42 of title 28, United States Code, is  
7 amended—

8 (1) in the first undesignated paragraph, by  
9 striking “The” and inserting “(a) The”;

10 (2) in the second undesignated paragraph—

11 (A) by striking “A” and inserting “(b) A”;

12 and

13 (B) by striking “more than one circuit,  
14 and two or more justices may be assigned to  
15 the same circuit” and inserting “1 circuit”; and

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

17 “(c) A circuit justice may—

18 “(1) prioritize applications to justices;

19 “(2) participate in committees to prepare for  
20 the Judicial Conference of the United States;

21 “(3) attend the Judicial Conference of the  
22 United States; and

1           “(4) provide advice on the removal of a circuit  
2           judge in the circuit to which the circuit justice is as-  
3           signed.”.

4           (c) APPOINTMENT OF CIRCUIT JUDGES.—In section  
5 44(a) of title 28, United States Code, strike the table and  
6 insert the following:

“Circuits	Number of judges
District of Columbia .....	11
First .....	9
Second .....	17
Third .....	18
Fourth .....	21
Fifth .....	16
Sixth .....	18
Seventh .....	16
Eighth .....	12
Ninth .....	24
Tenth .....	13
Eleventh .....	19
Twelfth .....	22
Thirteenth .....	13
Federal .....	12.”.

7           (d) SUPERMAJORITY REQUIREMENT.—A court of ap-  
8 peals of the United States may invalidate an Act of Con-  
9 gress only with the concurrence of—

10           (1) in the case of a panel of judges, every  
11           judge; and

12           (2) in the case of a rehearing en banc, at least  
13            $\frac{2}{3}$  of the voting judges.

14 **SEC. 4. DISTRICT COURTS.**

15           (a) IN GENERAL.—The President shall appoint, by  
16 and with the advice and consent of the Senate—

17           (1) 1 additional district judge for the northern  
18           district of Alabama;

1           (2) 2 additional district judges for the district  
2 of Arizona;

3           (3) 1 additional district judge for the eastern  
4 district of Arkansas;

5           (4) 7 additional district judges for the central  
6 district of California;

7           (5) 2 additional district judges for the eastern  
8 district of California;

9           (6) 3 additional district judges for the northern  
10 district of California;

11          (7) 1 additional district judge for the southern  
12 district of California;

13          (8) 2 additional district judges for the district  
14 of Colorado;

15          (9) 1 additional district judge for the district of  
16 Connecticut;

17          (10) 4 additional district judges for the middle  
18 district of Florida;

19          (11) 1 additional district judge for the northern  
20 district of Florida;

21          (12) 2 additional district judges for the south-  
22 ern district of Florida;

23          (13) 1 additional district judge for the middle  
24 district of Georgia;

1           (14) 2 additional district judges for the north-  
2           ern district of Georgia;

3           (15) 1 additional district judge for the district  
4           of Idaho;

5           (16) 1 additional district judge for the central  
6           district of Illinois;

7           (17) 3 additional district judges for the north-  
8           ern district of Illinois;

9           (18) 1 additional district judge for the northern  
10          district of Indiana;

11          (19) 1 additional district judge for the southern  
12          district of Indiana;

13          (20) 1 additional district judge for the southern  
14          district of Iowa;

15          (21) 1 additional district judge for the district  
16          of Kansas;

17          (22) 1 additional district judge for the eastern  
18          district of Kentucky;

19          (23) 1 additional district judge for the western  
20          district of Kentucky;

21          (24) 1 additional district judge for the eastern  
22          district of Louisiana;

23          (25) 1 additional district judge for the western  
24          district of Louisiana;

1           (26) 2 additional district judges for the district  
2 of Maryland;

3           (27) 2 additional district judges for the district  
4 of Massachusetts;

5           (28) 2 additional district judges for the eastern  
6 district of Michigan;

7           (29) 1 additional district judge for the western  
8 district of Michigan;

9           (30) 2 additional district judges for the district  
10 of Minnesota;

11          (31) 1 additional district judge for the southern  
12 district of Mississippi;

13          (32) 1 additional district judge for the eastern  
14 district of Missouri;

15          (33) 1 additional district judge for the western  
16 district of Missouri;

17          (34) 1 additional district judge for the district  
18 of Nebraska;

19          (35) 1 additional judge for the district of Ne-  
20 vada;

21          (36) 3 additional district judges for the district  
22 of New Jersey;

23          (37) 1 additional district judge for the district  
24 of New Mexico;



1           (38) 2 additional district judges for the eastern  
2 district of New York;

3           (39) 1 additional district judge for the northern  
4 district of New York;

5           (40) 2 additional district judge for the southern  
6 district of New York;

7           (41) 1 additional district judge for the western  
8 district of New York;

9           (42) 1 additional district judge for the eastern  
10 district of North Carolina;

11          (43) 1 additional district judge for the middle  
12 district of North Carolina;

13          (44) 1 additional district judge for the western  
14 district of North Carolina;

15          (45) 2 additional district judges for the north-  
16 ern district of Ohio;

17          (46) 2 additional district judges for the south-  
18 ern district of Ohio;

19          (47) 1 additional district judge for the western  
20 district of Oklahoma;

21          (48) 1 additional district judge for the district  
22 of Oregon;

23          (49) 2 additional district judges for the eastern  
24 district of Pennsylvania;

1           (50) 1 additional district judge for the middle  
2 district of Pennsylvania;

3           (51) 1 additional district judge for the western  
4 district of Pennsylvania;

5           (52) 1 additional district judge for the district  
6 of Puerto Rico;

7           (53) 2 additional district judges for the district  
8 of South Carolina;

9           (54) 1 additional district judge for the eastern  
10 district of Tennessee;

11          (55) 1 additional district judge for the middle  
12 district of Tennessee;

13          (56) 1 additional district judge for the eastern  
14 district of Texas;

15          (57) 2 additional district judges for the north-  
16 ern district of Texas;

17          (58) 3 additional district judges for the south-  
18 ern district of Texas;

19          (59) 2 additional district judges for the western  
20 district of Texas;

21          (60) 1 additional district judge for the district  
22 of Utah;

23          (61) 2 additional district judges for the eastern  
24 district of Virginia;

1 (62) 1 additional district judge for the western  
 2 district of Virginia;

3 (63) 2 additional district judges for the western  
 4 district of Washington;

5 (64) 1 additional district judge for the eastern  
 6 district of Wisconsin; and

7 (65) 1 additional district judge for the western  
 8 district of Wisconsin.

9 (b) TABLES.—Section 133(a) of title 28, United  
 10 States Code, is amended—

11 (1) by striking the items relating to Alabama  
 12 and inserting the following:

“Alabama:	
Northern .....	8
Middle .....	3
Southern .....	3”;

13 (2) by striking the item relating to Arizona and  
 14 inserting the following:

“Arizona	14”;
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15 (3) by striking the items relating to Arkansas  
 16 and inserting the following:

“Arkansas:	
Eastern .....	6
Western .....	3”;

17 (4) by striking the items relating to California  
 18 and inserting the following:

“California:	
Northern .....	17
Eastern .....	8
Central .....	34

Southern ..... 14”;

1 (5) by striking the item relating to Colorado  
2 and inserting the following:

“Colorado ..... 9”;

3 (6) by striking the item relating to Connecticut  
4 and inserting the following:

“Connecticut ..... 9”;

5 (7) by striking the items relating to Florida and  
6 inserting the following:

“Florida:  
Northern ..... 5  
Middle ..... 19  
Southern ..... 19”;

7 (8) by striking the items relating to Georgia  
8 and inserting the following:

“Georgia:  
Northern ..... 13  
Middle ..... 5  
Southern ..... 3”;

9 (9) by striking the item relating to Idaho and  
10 inserting the following:

“Idaho ..... 3”;

11 (10) by striking the items relating to Illinois  
12 and inserting the following:

“Illinois:  
Northern ..... 25  
Central ..... 5  
Southern ..... 4”;

13 (11) by striking the items relating to Indiana  
14 and inserting the following:

“Indiana:  
 Northern ..... 6  
 Southern ..... 6”;

1           (12) by striking the items relating to Iowa and  
 2           inserting the following:

“Iowa:  
 Northern ..... 2  
 Southern ..... 4”;

3           (13) by striking the item relating to Kansas  
 4           and inserting the following:

“Kansas ..... 6”;

5           (14) by striking the items relating to Kentucky  
 6           and inserting the following:

“Kentucky:  
 Eastern ..... 6  
 Western ..... 5”;

7           (15) by striking the items relating to Louisiana  
 8           and inserting the following:

“Louisiana:  
 Eastern ..... 12  
 Middle ..... 4  
 Western ..... 8”;

9           (16) by striking the item relating to Maryland  
 10          and inserting the following:

“Maryland ..... 12”;

11          (17) by striking the item relating to Massachu-  
 12          setts and inserting the following:

“Massachusetts ..... 15”;

13          (18) by striking the items relating to Michigan  
 14          and inserting the following:

“Michigan:  
 Eastern ..... 17  
 Western ..... 5”;

1           (19) by striking the item relating to Minnesota  
 2           and inserting the following:

“Minnesota ..... 8”;

3           (20) by striking the items relating to Mis-  
 4           sissippi and inserting the following:

“Mississippi:  
 Northern ..... 3  
 Southern ..... 7”;

5           (21) by striking the items relating to Missouri  
 6           and inserting the following:

“Missouri:  
 Eastern ..... 7  
 Western ..... 6”;

7           (22) by striking the item relating to Nebraska  
 8           and inserting the following:

“Nebraska ..... 4”;

9           (23) by striking the item relating to the district  
 10          of Nevada and inserting the following:

“Nevada ..... 8”;

11          (24) by striking the item relating to the district  
 12          of New Jersey and inserting the following:

“New Jersey ..... 20”;

13          (25) by striking the item relating to New Mex-  
 14          ico and inserting the following:

“New Mexico ..... 7”;







Eastern ..... 4  
Western ..... 8”; and

1 (39) by striking the items relating to Wisconsin

2 and inserting the following:

“Wisconsin:  
Eastern ..... 6  
Western ..... 3”.

