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(Original Signature of Member)

113TH CONGRESS
1ST SESSION

H. R. _____

To prohibit the implementation or enforcement of any requirement of the Patient Protection and Affordable Care Act until certifications are made that taxpayer information is not and will not be used for targeting any individual or group that provides information to the Internal Revenue Service for political reasons or on the basis of political views, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mrs. BLACK introduced the following bill; which was referred to the Committee on _____

A BILL

To prohibit the implementation or enforcement of any requirement of the Patient Protection and Affordable Care Act until certifications are made that taxpayer information is not and will not be used for targeting any individual or group that provides information to the Internal Revenue Service for political reasons or on the basis of political views, 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,*

1 **SECTION 1. FINDINGS.**

2 Congress finds the following:

3 (1) The Internal Revenue Service currently ad-
4 ministers 47 tax provisions under the Patient Pro-
5 tection and Affordable Care Act.

6 (2) The Internal Revenue Service and its em-
7 ployees will have significantly greater access than it
8 currently has to taxpayer information for the en-
9 forcement and enactment of the individual mandate
10 under the Patient Protection and Affordable Care
11 Act.

12 (3) No government agency has more authority
13 in the enforcement of the Patient Protection and Af-
14 fordable Care Act than the Internal Revenue Serv-
15 ice.

16 (4) According to one study, The Patient Protec-
17 tion and Affordable Care Act employer mandate
18 would put up to 3.2 million jobs at risk. Echoing
19 that, the Federal Reserve warned, “Employers in
20 several Districts cited the unknown effects of the Af-
21 fordable Care Act as reasons for planned layoffs and
22 reluctance to hire more staff.”

23 (5) According to previous reports from the Gov-
24 ernment Accountability Office (GAO) and Treasury
25 Inspector General for Tax Administration, the Inter-
26 nal Revenue Service did not have adequate processes

1 in place to accurately review and account for the
2 taxpayer dollars the Internal Revenue Service are
3 spending to implement the controversial law.

4 (6) The Internal Revenue Service has proven it
5 is a government agency wrought with fraud and
6 abuse, and has not been capable of ensuring the con-
7 stitutional rights of American citizens is not in-
8 fringed upon.

9 (7) According to the Treasury Inspector Gen-
10 eral for Tax Administration, the Internal Revenue
11 Service's Determinations Unit began searching as
12 far back as 2010 "for other requests for exemption
13 involving Tea Party, Patriots, 9/12 and Internal
14 Revenue Code of 1986 501(c)(4) applications involv-
15 ing political sounding names, e.g., 'We the People'
16 or 'Take Back the Country'".

17 (8) According to the Treasury Inspector Gen-
18 eral for Tax Administration, on June 29, 2011, IRS
19 Exempted Organizations Division director Lois
20 Lerner is apprised of the Internal Revenue Service's
21 discriminatory practices.

22 (9) On March 22, 2012, the Ways and Means
23 Oversight Subcommittee held a hearing on the tax
24 return filing season and general Internal Revenue
25 Service operations where Chairman Boustany asks

1 for political reasons or on the basis of political views,
2 and

3 (2) the Internal Revenue Service has termi-
4 nated the employment of all employees in accordance
5 with section 1203 of the Internal Revenue Service
6 Restructuring and Reform Act of 1998 (26 U.S.C.
7 7804 note) who, with respect to actions before the
8 enactment of this Act, are found to have violated the
9 constitutional rights of any taxpayer, including any
10 employee who knew of abuses related to the tar-
11 geting of a political group within the Internal Rev-
12 enue Services, declined to come forward, or willfully
13 misled investigators.

14 (b) VIOLATIONS OF RIGHTS AFTER ENACTMENT.—

15 (1) RIGHTS.—Taxpayer information shall not
16 be used for targeting any individual or group that
17 provides information to the Internal Revenue Service
18 for political reasons or on the basis of political views.

19 (2) CERTIFICATION.—After the date of the en-
20 actment of this Act, a department or agency con-
21 cerned—

22 (A) shall not implement or enforce, or

23 (B) if a violation of paragraph (1) occurs
24 by any employee of the department or agency,

1 shall suspend the implementation or enforce-
2 ment of,
3 any requirement of the Patient Protection and Af-
4 fordable Care Act or title I of the Health Care and
5 Education Reconciliation Act of 2010, including any
6 requirement contained in an amendment made by
7 those Acts, until the head of such department or
8 agency (the Secretary of the Treasury in the case of
9 the Internal Revenue Service) certifies under penalty
10 of perjury that the department or agency has termi-
11 nated the employment of any employee of the de-
12 partment or agency in accordance with section 1203
13 of the Internal Revenue Service Restructuring and
14 Reform Act of 1998 (26 U.S.C. 7804 note) who,
15 with respect to actions before the enactment of this
16 Act, is found to have violated the constitutional
17 rights of any taxpayer.

18 (c) PROCESS TO RESUME IMPLEMENTATION.—In
19 any case in which the implementation or enforcement of
20 any requirement described in subsection (a)(1) or (b)(1)
21 was prevented or suspended by subsection (a) or (b) (as
22 the case may be), such implementation or enforcement
23 shall not thereafter take effect or resume (as the case may
24 be) until 90 calendar days after the date on which the
25 certification required by this section is made with respect

1 to any such prevention or suspension, unless before such
2 90-day period a joint resolution disapproving such certifi-
3 cation is enacted.

4 (d) DEFINITION AND SPECIAL RULES.—For pur-
5 poses of this section—

6 (1) COVERED DEPARTMENT OR AGENCY.—The
7 term “department or agency concerned” means the
8 Internal Revenue Service, the Department of Health
9 and Human Services, and any other department or
10 agency from which information is centralized in one
11 place, such as in the Federal Data Services Hub or
12 any similar database.

13 (2) APPLICABILITY OF TERMINATION OF EM-
14 PLOYMENT AUTHORITY.—The provisions of section
15 1203 of the Internal Revenue Service Restructuring
16 and Reform Act of 1998 (26 U.S.C. 7804) shall
17 apply with respect to any department or agency con-
18 cerned, and for such purposes, such section shall be
19 applied by substituting the “head of the department
20 or agency concerned” for the “Commissioner of In-
21 ternal Revenue” and the “department or agency
22 concerned” for the “Internal Revenue Service”.

23 (3) PROHIBITION ON DELEGATING RESPONSI-
24 BILITY OF SECRETARY OF THE TREASURY.—The re-

1 sponsibility of the Secretary of the Treasury under
2 this section may not be delegated.

3 (e) SUBMISSION TO CONGRESS.—The head of the de-
4 partment or agency making a certification under this sec-
5 tion shall submit the certification to the Congress.