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 Representatives of the United States of America in Congress assembled,
SECTION 1. FINDINGS.

Congress finds the following:

(1) The Internal Revenue Service currently administers 47 tax provisions under the Patient Protection and Affordable Care Act.

(2) The Internal Revenue Service and its employees will have significantly greater access than it currently has to taxpayer information for the enforcement and enactment of the individual mandate under the Patient Protection and Affordable Care Act.

(3) No government agency has more authority in the enforcement of the Patient Protection and Affordable Care Act than the Internal Revenue Service.

(4) According to one study, The Patient Protection and Affordable Care Act employer mandate would put up to 3.2 million jobs at risk. Echoing that, the Federal Reserve warned, “Employers in several Districts cited the unknown effects of the Affordable Care Act as reasons for planned layoffs and reluctance to hire more staff.”

(5) According to previous reports from the Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration, the Internal Revenue Service did not have adequate processes
in place to accurately review and account for the taxpayer dollars the Internal Revenue Service are spending to implement the controversial law.

(6) The Internal Revenue Service has proven it is a government agency wrought with fraud and abuse, and has not been capable of ensuring the constitutional rights of American citizens is not infringed upon.

(7) According to the Treasury Inspector General for Tax Administration, the Internal Revenue Service’s Determinations Unit began searching as far back as 2010 “for other requests for exemption involving Tea Party, Patriots, 9/12 and Internal Revenue Code of 1986 501(c)(4) applications involving political sounding names, e.g., ‘We the People’ or ‘Take Back the Country’”.

(8) According to the Treasury Inspector General for Tax Administration, on June 29, 2011, IRS Exempted Organizations Division director Lois Lerner is apprised of the Internal Revenue Service’s discriminatory practices.

(9) On March 22, 2012, the Ways and Means Oversight Subcommittee held a hearing on the tax return filing season and general Internal Revenue Service operations where Chairman Boustany asks
then-Internal Revenue Service Commissioner Shulman about reports that the Internal Revenue Service has been targeting Tea Party groups. Shulman responds, “I can give you assurance. . . there is absolutely no targeting.”

SEC. 2. PROHIBITION ON IMPLEMENTATION OR ENFORCEMENT OF ANY REQUIREMENT OF THE PATIENT PROTECTION AND AFFORDABLE CARE ACT UNTIL CERTIFICATION THAT TAXPAYER INFORMATION IS NOT AND WILL NOT BE USED FOR TARGETING ANY INDIVIDUAL OR GROUP FOR POLITICAL REASONS OR ON BASIS OF POLITICAL VIEWS.

(a) VIOLATIONS OF RIGHTS BEFORE ENACTMENT.—

The Internal Revenue Service shall not implement or enforce any requirement of the Patient Protection and Affordable Care Act or title I of the Health Care and Education Reconciliation Act of 2010, including any requirement contained in an amendment made by those Acts, until the Secretary of the Treasury certifies under penalty of perjury that with respect to any activity before the date of the enactment of this Act—

(1) 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

(2) the Internal Revenue Service has terminated the employment of all employees in accordance with section 1203 of the Internal Revenue Service Restructuring and Reform Act of 1998 (26 U.S.C. 7804 note) who, with respect to actions before the enactment of this Act, are found to have violated the constitutional rights of any taxpayer, including any employee who knew of abuses related to the targeting of a political group within the Internal Revenue Services, declined to come forward, or willfully misled investigators.

(b) Violations of Rights After Enactment.—

(1) Rights.—Taxpayer information shall 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.

(2) Certification.—After the date of the enactment of this Act, a department or agency concerned—

(A) shall not implement or enforce, or

(B) if a violation of paragraph (1) occurs by any employee of the department or agency,
shall suspend the implementation or enforce-
ment of,

any requirement of the Patient Protection and Af-
fordable Care Act or title I of the Health Care and
Education Reconciliation Act of 2010, including any
requirement contained in an amendment made by
those Acts, until the head of such department or
agency (the Secretary of the Treasury in the case of
the Internal Revenue Service) certifies under penalty
of perjury that the department or agency has termi-
nated the employment of any employee of the de-
partment or agency in accordance with section 1203
of the Internal Revenue Service Restructuring and
Reform Act of 1998 (26 U.S.C. 7804 note) who,
with respect to actions before the enactment of this
Act, is found to have violated the constitutional
rights of any taxpayer.

(c) Process to Resume Implementation.—In
any case in which the implementation or enforcement of
any requirement described in subsection (a)(1) or (b)(1)
was prevented or suspended by subsection (a) or (b) (as
the case may be), such implementation or enforcement
shall not thereafter take effect or resume (as the case may
be) until 90 calendar days after the date on which the
certification required by this section is made with respect
to any such prevention or suspension, unless before such 90-day period a joint resolution disapproving such certification is enacted.

(d) Definition and Special Rules.—For purposes of this section—

(1) Covered department or agency.—The term “department or agency concerned” means the Internal Revenue Service, the Department of Health and Human Services, and any other department or agency from which information is centralized in one place, such as in the Federal Data Services Hub or any similar database.

(2) Applicability of termination of employment authority.—The provisions of section 1203 of the Internal Revenue Service Restructuring and Reform Act of 1998 (26 U.S.C. 7804) shall apply with respect to any department or agency concerned, and for such purposes, such section shall be applied by substituting the “head of the department or agency concerned” for the “Commissioner of Internal Revenue” and the “department or agency concerned” for the “Internal Revenue Service”.

(3) Prohibition on delegating responsibility of Secretary of the Treasury.—The re-
sponsibility of the Secretary of the Treasury under this section may not be delegated.

(c) SUBMISSION TO CONGRESS.—The head of the department or agency making a certification under this section shall submit the certification to the Congress.