

106TH CONGRESS
1ST SESSION

H. R. 3491

To amend the Internal Revenue Code of 1986 to codify the authority of the Secretary of the Treasury to issue regulations covering the practice of enrolled agents before the Internal Revenue Service.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 1999

Mr. PORTMAN introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to codify the authority of the Secretary of the Treasury to issue regulations covering the practice of enrolled agents before 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. ENROLLED AGENTS.**

4 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
5 enue Code of 1986 (relating to miscellaneous provisions)
6 is amended by adding at the end the following new section:

1 **“SEC. 7527. ENROLLED AGENTS.**

2 “(a) IN GENERAL.—The Secretary may prescribe
3 such regulations as may be necessary to regulate the con-
4 duct of enrolled agents in regard to their practice before
5 the Internal Revenue Service.

6 “(b) USE OF CREDENTIALS.—

7 “(1) IN GENERAL.—Any enrolled agent prop-
8 erly licensed to practice before the Internal Revenue
9 Service under subsection (a) shall be allowed to use
10 the credentials ‘Enrolled Agent’, ‘EA’, or ‘E.A.’.

11 “(2) PROHIBITION ON INTERFERENCE.—No
12 state, municipality or locality, or agency thereof,
13 shall interfere with the right of enrolled agents to
14 use such credentials as described in paragraph
15 (b)(1).”.

16 “(b) CLERICAL AMENDMENT.—The table of sections
17 for chapter 77 of such Code is amended by adding at the
18 end the following new item:

“Sec. 7527. Enrolled agents.”.

19 “(c) PRIOR REGULATIONS.—Nothing in the amend-
20 ments made by this section shall be construed to have any
21 effect on part 10 of title 31, Code of Federal Regulations,
22 or any other Federal rule or regulation issued before the
23 date of the enactment of this Act.

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