

109TH CONGRESS
1ST SESSION

H. R. 3452

To amend the Internal Revenue Code of 1986 to treat regional income tax collection agencies as States for purposes of confidentiality and disclosure requirements relating to tax returns and return information.

IN THE HOUSE OF REPRESENTATIVES

JULY 27, 2005

Mr. TURNER (for himself, Mr. OXLEY, Mr. NEY, Mr. HOBSON, Mr. BOEHNER, Mrs. JONES of Ohio, Mr. KUCINICH, and Mr. BROWN of Ohio) 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 treat regional income tax collection agencies as States for purposes of confidentiality and disclosure requirements relating to tax returns and return information.

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. REGIONAL INCOME TAX COLLECTION AGEN-**
2 **CIES TREATED AS STATES FOR PURPOSES OF**
3 **CONFIDENTIALITY AND DISCLOSURE RE-**
4 **QUIREMENTS.**

5 (a) IN GENERAL.—Paragraph (5) of section 6103(b)
6 of the Internal Revenue Code of 1986 (defining State) is
7 amended by striking “and” at the end of subparagraph
8 (A), by striking the period at the end of subparagraph
9 (B) and inserting “, and”, and by inserting after subpara-
10 graph (B) the following new subparagraph:

11 “(C) for purposes of subsections (a)(2),
12 (b)(4), (d)(1), (h)(4), and (p), a public entity—

13 “(i) which is jointly formed and oper-
14 ated by 2 or more municipalities—

15 “(I) each of which imposes a tax
16 on income or wages,

17 “(II) each of which, under the
18 authority of a State statute, collects
19 such taxes through such entity, and

20 “(III) which collectively have a
21 population in excess of 250,000 (as
22 determined under the most recent de-
23 cennial United States census data
24 available), and

1 “(ii) with which the Secretary (in his
2 sole discretion) has entered into an agree-
3 ment regarding disclosure.”.

4 (b) SPECIAL RULES FOR DISCLOSURE.—Subsection
5 (d) of section 6103 of such Code is amended by adding
6 at the end the following new paragraph:

7 “(6) LIMITATION ON DISCLOSURE TO REGIONAL
8 INCOME TAX COLLECTION AGENCIES TREATED AS
9 STATES.—For purposes of paragraph (1), inspection
10 by or disclosure to an entity described in subsection
11 (b)(5)(C) shall be for the purpose of, and only to the
12 extent necessary in, the administration of laws of
13 member municipalities in such entity relating to the
14 imposition of a tax on income or wages.”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to disclosures made after the date
17 of the enactment of this Act.

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