



118TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to require the Internal Revenue Service to notify taxpayers of specific information being sought from third parties for purposes of tax administration, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. BARRASSO (for himself and Mr. CARDIN) introduced the following bill; which was read twice and referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to require the Internal Revenue Service to notify taxpayers of specific information being sought from third parties for purposes of tax administration, 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 “Taxpayer Notification
5 and Privacy Act of 2023”.

6 **SEC. 2. SPECIFICITY OF TAXPAYER NOTICE.**

7 (a) IN GENERAL.—Paragraph (1) of section 7602(c)
8 of the Internal Revenue Code of 1986 is amended—

1 (1) by striking “and” at the end of subpara-
2 graph (A),

3 (2) by redesignating subparagraph (B) as sub-
4 paragraph (C) and by inserting after subparagraph
5 (A) the following new subparagraph:

6 “(B) identifies each specific item of infor-
7 mation, and any specific source or medium for
8 such information, intended to be sought from
9 such persons,”

10 (3) by striking the period at the end of sub-
11 paragraph (C), as so redesignated, and inserting “,
12 and”, and

13 (4) by adding at the end the following new sub-
14 paragraph:

15 “(D) provides the taxpayer with reasonable
16 opportunity and a period of not less than 45
17 days (or more, if the taxpayer requests addi-
18 tional time and shows reasonable cause) before
19 the beginning of such period to respond, includ-
20 ing by providing the information described in
21 subparagraph (B) before contact is made with
22 the persons described in subparagraphs (A) and
23 (B).”.

24 (b) TIME FOR NOTIFICATION.—Subparagraph (C) of
25 section 7602(e)(1) of the Internal Revenue Code of 1986,

1 as redesignated by subsection (a), is amended by striking
2 “45 days before the beginning of such period” and insert-
3 ing “60 days before the intended beginning of such period
4 (without regard to any additional time which may be
5 granted under subparagraph (D))”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to notices provided under section
8 7602(c) of the Internal Revenue Code of 1986 after the
9 date of the enactment of this Act.