


S.L.C.

119TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to provide for specific taxpayer
notice when information is sought from third parties.

IN THE SENATE OF THE UNITED STATES

Mr. BARRASSO (for himself and Mr. WARNOCK) 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 provide
for specific taxpayer notice when information is sought
from third parties.

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 2025”.

6 **SEC. 2. SPECIFICITY OF THIRD-PARTY CONTACT NOTICES.**

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),

5 (3) by inserting after subparagraph (A) the fol-
6 lowing new subparagraph:

7 “(B) in any case in which the information
8 sought to be obtained from such other persons
9 could reasonably be provided by the taxpayer,
10 identifies each specific item of information in-
11 tended to be sought from such persons, and”,
12 and

13 (4) by amending subparagraph (C), as redesign-
14 nated by paragraph (2), to read as follows:

15 “(C) except as otherwise provided by the
16 Secretary, provides the taxpayer with reason-
17 able opportunity and a period of not less than
18 45 days (or more, if the taxpayer requests addi-
19 tional time and shows reasonable cause) to re-
20 spond, including by providing the information
21 described in subparagraph (B), before contact
22 is made with such other persons.”.

23 (b) EXCEPTION.—Section 7602(c)(3) of the Internal
24 Revenue Code of 1986 is amended—

1 (1) by redesignating subparagraphs (A), (B),
2 and (C) as clauses (i), (ii), and (iii), respectively,
3 and by moving such clauses 2 ems to the right,

4 (2) by striking “EXCEPTIONS.—This sub-
5 section” and inserting “EXCEPTIONS.—

6 “(A) IN GENERAL.—This subsection”, and

7 (3) by adding at the end the following new sub-
8 paragraph:

9 “(B) EXCEPTION FOR INFORMATION SPEC-
10 IFICITY.—If the Secretary determines that the
11 information sought from a person other than
12 the taxpayer is necessary notwithstanding
13 whether the taxpayer could independently pro-
14 vide such information, subparagraph (B) of
15 paragraph (1) shall not apply.”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to notices provided under section
18 7602(c) of the Internal Revenue Code of 1986 after the
19 date that is 12 months after the date of the enactment
20 of this Act.