



JOINT COMMITTEE ON TAXATION

April 12, 2016

JCX-18-16

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 1206, A BILL TO PROHIBIT THE  
HIRING OF ADDITIONAL INTERNAL REVENUE SERVICE EMPLOYEES UNTIL  
THE SECRETARY OF THE TREASURY CERTIFIES THAT NO INTERNAL  
REVENUE SERVICE EMPLOYEE HAS SERIOUSLY DELINQUENT TAX DEBT**

The Chairman's amendment in the nature of a substitute requires that the Secretary either certify to Congress that there are no IRS employees with seriously delinquent tax debt as defined in the provision, or submit a report to Congress explaining why it is unable to provide such certification. Failure to provide such certification or report results in a prohibition on extending offers of employment at the IRS. No additional funds are authorized to enable the Secretary to comply with the requirements of this provision. The provision as amended is effective for offers of employment extended after December 31, 2016.

The proposal is estimated to have no effect on Federal fiscal year budget receipts for the period 2016-2026. The extent to which the proposal may increase or decrease Federal outlays for the same period 2016-2026 has not been estimated. In accordance with section 402 of the Budget Act, the Congressional Budget Office has jurisdiction to estimate the effect on direct or discretionary spending.