



JOINT COMMITTEE ON TAXATION

July 17, 2007

JCX-52-07

**DESCRIPTION OF THE CHAIRMAN'S AMENDMENT IN THE NATURE
OF A SUBSTITUTE TO H.R. 3056, THE
"TAX COLLECTION RESPONSIBILITY ACT OF 2007"**

The Chairman's amendment in the nature of a substitute makes the following modifications to H.R. 3056.

A. Repeal of Private Tax Collection Contract Authority

The Chairman's amendment provides that the provision of H.R. 3056 repealing the authority for the IRS to enter into private debt collection contracts does not apply to any contract which was entered into before July 18, 2007, and is not renewed or extended after such date. The Chairman's amendment also provides that any private debt collection contract which is entered into on or after July 18, 2007, and any extension or renewal on or after such date of any private debt collection contract shall be void.