



AMENDMENT NO. _____ Calendar No. _____

Purpose: To prohibit individuals and entities with seriously delinquent tax debt from receiving Federal farm subsidies.

IN THE SENATE OF THE UNITED STATES—112th Cong., 2d Sess.

S. 3240

To read	AMENDMENT NO 2225	or
Referr	By <u>Coburn</u>	d
	To: _____	
	<u>S. 3240</u>	
	<u>2</u>	
	Page(s)	

GPO: 2010 63-076 (mac)

Viz:

- 1 At the appropriate place, insert the following:
- 2 **SEC. ____ . PROHIBITION ON FEDERAL FINANCIAL ASSIST-**
- 3 **ANCE BY PERSONS HAVING SERIOUSLY DE-**
- 4 **LINQUENT TAX DEBTS.**
- 5 (a) DEFINITION OF SERIOUSLY DELINQUENT TAX
- 6 DEBT.—In this section:
- 7 (1) IN GENERAL.—The term “seriously delin-
- 8 quent tax debt” means an outstanding debt under
- 9 the Internal Revenue Code of 1986 for which a no-
- 10 tice of lien has been filed in public records pursuant
- 11 to section 6323 of that Code.

1 (2) EXCLUSIONS.—The term “seriously delin-
2 quent tax debt” does not include—

3 (A) a debt that is being paid in a timely
4 manner pursuant to an agreement under sec-
5 tion 6159 or 7122 of Internal Revenue Code of
6 1986; and

7 (B) a debt with respect to which a collec-
8 tion due process hearing under section 6330 of
9 that Code, or relief under subsection (a), (b), or
10 (f) of section 6015 of that Code, is requested or
11 pending.

12 (b) PROHIBITION.—Notwithstanding any other provi-
13 sion of this Act or an amendment made by this Act, an
14 individual or entity who has a seriously delinquent tax
15 debt shall be ineligible to receive financial assistance (in-
16 cluding any payment, loan, grant, contract, or subsidy)
17 under this Act or an amendment made by this Act during
18 the pendency of such seriously delinquent tax debt.

19 (c) REGULATIONS.—The Secretary of Agriculture, in
20 conjunction with the Secretary of the Treasury, shall issue
21 such regulations as the Secretary considers necessary to
22 carry out this section.