

*Tom Coburn* S.L.C. MM MTC 4:20 PM 2/14/12

AMENDMENT NO. \_\_\_\_\_ Calendar No. \_\_\_\_\_

Purpose: To amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be suspended from Federal employment.

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

**S. 1813**

**AMENDMENT NO 1597**

By *Coburn*  
To: \_\_\_\_\_  
*S. 1813*  
*3*

of safety  
res.

\_\_\_\_\_ and

ed

AMENDMENT INTRODUCED BY MR. COBURN (FOR HIMSELF,

Viz: **AND MR. MCCAIN)**

1 At the appropriate place, insert the following:

2 **SEC. \_\_\_\_ . SUSPENSION OF PERSONS HAVING SERIOUSLY**  
3 **DELINQUENT TAX DEBTS FOR FEDERAL EM-**  
4 **PLOYMENT.**

5 (a) IN GENERAL.—Chapter 73 of title 5, United  
6 States Code, is amended by adding at the end the fol-  
7 lowing:

1 “SUBCHAPTER VIII—SUSPENSION OF PERSONS  
2 HAVING SERIOUSLY DELINQUENT TAX  
3 DEBTS FOR FEDERAL EMPLOYMENT

4 “§ 7381. **Suspension of persons having seriously delin-**  
5 **quent tax debts for Federal employment**

6 “(a) DEFINITIONS.—For purposes of this section—

7 “(1) the term ‘seriously delinquent tax debt’  
8 means an outstanding debt under the Internal Rev-  
9 enue Code of 1986 for which a notice of lien has  
10 been filed in public records pursuant to section 6323  
11 of such Code, except that such term does not in-  
12 clude—

13 “(A) a debt that is being paid in a timely  
14 manner pursuant to an agreement under sec-  
15 tion 6159 or section 7122 of such Code; and

16 “(B) a debt with respect to which a collec-  
17 tion due process hearing under section 6330 of  
18 such Code, or relief under subsection (a), (b),  
19 or (f) of section 6015 of such Code, is re-  
20 quested or pending; and

21 “(2) the term ‘Federal employee’ means—

22 “(A) an employee, as defined by section  
23 2105; and

1                   “(B) an employee of the United States  
2                   Postal Service or of the Postal Regulatory Com-  
3                   mission.

4                   “(b) SUSPENSION FROM FEDERAL EMPLOYMENT.—  
5                   An individual who has a seriously delinquent tax debt shall  
6                   be ineligible to be appointed as a Federal employee and,  
7                   if serving as a Federal employee, shall be suspended with-  
8                   out pay until the seriously delinquent tax debt is being  
9                   paid in a timely manner pursuant to an agreement under  
10                  section 6159 or section 7122 of the Internal Revenue Code  
11                  of 1986 or has been repaid in full.

12                  “(c) REGULATIONS.—The Office of Personnel Man-  
13                  agement shall, for purposes of carrying out this section  
14                  with respect to the executive branch, prescribe any regula-  
15                  tions which the Office considers necessary.”.

16                  (b) CLERICAL AMENDMENT.—The analysis for chap-  
17                  ter 73 of title 5, United States Code, is amended by add-  
18                  ing at the end the following:

“SUBCHAPTER VIII—SUSPENSION OF PERSONS HAVING SERIOUSLY  
DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

“7381. Suspension of persons having seriously delinquent tax debts for Federal  
employment.”.