

111TH CONGRESS
2^D SESSION

S. _____

To require Members of Congress to disclose delinquent tax liability, require an ethics inquiry, and garnish the wages of a Member with Federal tax liability.

IN THE SENATE OF THE UNITED STATES

_____ introduced the following bill; which was read twice
and referred to the Committee on _____

A BILL

To require Members of Congress to disclose delinquent tax liability, require an ethics inquiry, and garnish the wages of a Member with Federal tax liability.

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. AMENDMENT TO THE ETHICS IN GOVERNMENT**

4 **ACT OF 1978.**

5 (a) IN GENERAL.—Section 102(a) of the Ethics in
6 Government Act of 1978 (5 U.S.C. App) is amended by
7 inserting at the end the following:

8 “(9)(A) For individuals described in section
9 101(f)(9), the amount of any delinquent tax liability

1 owed to the United States or any State or local gov-
2 ernment entity.

3 “(B) In this paragraph, the term ‘delinquent
4 tax liability’ means any tax liability that has been fi-
5 nally determined. The liability is finally determined
6 if it has been assessed. A liability is not finally de-
7 termined if there is a pending administrative or judi-
8 cial challenge. In the case of a judicial challenge to
9 the liability, the liability is not finally determined
10 until all judicial appeal rights have been ex-
11 hausted.”.

12 (b) INCLUSION IN REPORT.—Section 102(b)(1)(A) of
13 the Ethics in Government Act of 1978 (5 U.S.C. App)
14 is amended by striking “paragraph (1)” and inserting
15 “paragraphs (1) and (9)”.

16 **SEC. 2. ETHICS INQUIRY.**

17 If a Member of Congress reports a delinquent tax li-
18 ability on their annual disclosure form required under sec-
19 tion 102(9) of the Ethics in Government Act of 1978, the
20 appropriate congressional ethics committee shall imme-
21 diately open an inquiry into the tax delinquency of that
22 Member for purposes of—

23 (1) determining the total delinquent tax liability
24 of the Member;

1 (2) determining the reason the Member has in-
2 curred a delinquent tax liability;

3 (3) determining whether the Member has a plan
4 to eliminate such delinquent tax liability; and

5 (4) determining whether such delinquent tax li-
6 ability has reflected poorly on Congress.

7 **SEC. 3. FEDERAL TAX LIABILITY.**

8 A Member of Congress who discloses a delinquent tax
9 liability under section 102(9) of the Ethics in Government
10 Act of 1978 shall, not later than 30 calendar days after
11 filing the form, arrange with the Secretary of the Senate
12 or the Clerk of the House of Representatives, as appro-
13 priate, and the Internal Revenue Service to have their sal-
14 ary reduced by an amount appropriate to pay the taxes
15 owed to the United States within a reasonable time period.