(Original Signature of Member)

115TH CONGRESS 2D SESSION

H. R. 5440

To require notice from the Secretary of the Treasury in the case of any closure of a Taxpayer Assistance Center.

IN THE HOUSE OF REPRESENTATIVES

Mrs. Karen C. Handel (for herself and Mr. O'Halleran) introduced the following bill; which was referred to the Committee on

A BILL

To require notice from the Secretary of the Treasury in the case of any closure of a Taxpayer Assistance Center.

- 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. NOTICE FROM IRS REGARDING CLOSURE OF
- 4 TAXPAYER ASSISTANCE CENTERS.
- 5 Not later than 90 days before the date that a pro-
- 6 posed closure of a Taxpayer Assistance Center would take
- 7 effect, the Secretary of the Treasury, or the Secretary's
- 8 delegate, shall—

1	(1) make publicly available (including by non-
2	electronic means) a notice which—
3	(A) identifies the Taxpayer Assistance
4	Center proposed for closure and the date of
5	such proposed closure, and
6	(B) identifies the relevant alternative
7	sources of taxpayer assistance which may be
8	utilized by taxpayers affected by such proposed
9	closure, and
10	(2) submit to Congress a written report that in-
11	cludes the information included in the notice de-
12	scribed in paragraph (1), the reasons for such pro-
13	posed closure, and such other information as the
14	Secretary may determine appropriate.