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Text of H.R. 1538: Social Security Identity Defense Act of 2011

Apr 14, 2011 - Introduced in House. This is the original text of the bill as it was written by its sponsor and submitted to the House for consideration. This is the latest version of the bill currently available on GovTrack.

HR 1538 IH

112th CONGRESS

1st Session

H. R. 1538

To amend the Internal Revenue Code of 1986 to permit the Secretary of the Treasury to disclose certain return information related to identity theft, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

April 14, 2011

Mr. PETRI (for himself, Mr. DONNELLY of Indiana, Mr. CHAFFETZ, Mr. GRIMM, Mr. ALTMIRE, Mr. LONG, Mr. LATHAM, and Mr. JONES) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to permit the Secretary of the Treasury to disclose certain return information related to identity theft, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the 'Social Security Identity Defense Act of 2011'.

SEC. 2. DISCLOSURE OF CERTAIN RETURN INFORMATION WITH RESPECT TO IDENTITY THEFT.

(a) In General- Subsection (l) of section 6103 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

'(23) DISCLOSURE OF RETURN INFORMATION IN CERTAIN CASES OF IDENTITY THEFT-

'(A) IN GENERAL- If the Secretary determines that there is a substantial

likelihood that there has been a fraudulent use of a social security account number on a statement described in section 6051--

‘(i) the Secretary shall disclose to the holder of such social security account number--

‘(I) that the Secretary has reason to believe that the social security account number of such individual has been fraudulently used in the employment context,

‘(II) that the Secretary has made the disclosure described in clause (ii) to the Director of the Federal Bureau of Investigation with respect to such fraudulent use, and

‘(III) such other information (other than return information) as the Secretary determines, in consultation with Federal Trade Commission, would be helpful and appropriate to provide to a victim of identity theft, and

‘(ii) the Secretary shall disclose to the Director of the Federal Bureau of Investigation--

‘(I) such social security account number,

‘(II) that the Secretary has reason to believe that such social security account number has been fraudulently used in the employment context, and

‘(III) the taxpayer identity information of the holder of such social security account number, the individual believed to have fraudulently used such social security account number, and the employer who made the statement described in section 6051 which included such social security account number.

‘(B) RESTRICTION ON DISCLOSURE TO LAW ENFORCEMENT-

‘(i) DISCLOSURE TO OTHER LAW ENFORCEMENT OFFICIALS- The Director of the Federal Bureau of Investigation may disclose information received under subparagraph (A)(ii) to appropriate Federal, State, and local law enforcement officials.

'(ii) RESTRICTION ON USE OF DISCLOSED INFORMATION- Return information disclosed under subparagraph (A)(ii) may be used by Federal, State, and local law enforcement officials only for purposes of carrying out criminal investigations or prosecutions.'

(b) Prevention of Use of W-2 Statements To Carryout Identity Theft- Section 6051 of such Code is amended by adding at the end the following new subsection:

'(g) Prevention of Identity Theft- Except as otherwise provided by the Secretary, if an employer is notified by the Secretary with respect to any employee that the Secretary has reason to believe that the social security account number included on the statement described in subsection (a) with respect to such employee is not the social security account number of such employee, such employer--

'(1) shall cease to include such social security account number on statements provided to the employee under subsection (a), but

'(2) shall continue to include such social security account number on duplicates of such statements provided to the Secretary under subsection (d).'

(c) Conforming Amendments Related to Disclosure-

(1) CONFIDENTIALITY- Paragraph (3) of section 6103(a) of such Code is amended by striking 'or (21)' and inserting '(21), or (23)'

(2) PROCEDURES AND RECORDKEEPING RELATED TO DISCLOSURES- Paragraph (4) of section 6103(p) of such Code is amended by striking 'or (20)' each place it appears and inserting '(20), or (23)'

(3) UNAUTHORIZED DISCLOSURE OR INSPECTION- Paragraph (2) of section 7213(a) of such Code is amended by striking 'or (21)' and inserting '(21), or (23)'



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