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[H.R. 1058, the Taxpayer Bill of Rights Act of 2015](#)

FLOOR SITUATION

On Wednesday, April 15, 2015, the House will consider [H.R. 1058](#), *the Taxpayer Bill of Rights Act of 2015*, under a suspension of the rules. The bill was introduced on February 25, 2015 by Rep. Peter Roskam (R-IL) and was referred to the Committee on Ways and Means, which ordered the bill reported, as amended, by voice vote on March 25, 2015.

SUMMARY

H.R. 1058 amends Section 7803 of the Internal Revenue Code of 1986 to require the Commissioner of the Internal Revenue Service (IRS) to ensure that IRS employees are familiar and act in accordance with certain taxpayer rights, which include: the right to be informed; the right to quality service; the right to pay no more than the correct amount of tax; the right to challenge the position of the IRS and be heard; the right to appeal a decision of the IRS to an independent forum; the right to finality; the right to privacy; the right to confidentiality; the right to retain representation; and, the right to a fair and just tax system.

BACKGROUND

Section 7803 of the Internal Revenue Code of 1986 identifies the duties and functions of the Commissioner of the IRS. H.R. 1058 adds language to this section to clarify that the IRS Commissioner is responsible for ensuring that the agency acts in accordance with and respects certain taxpayer rights. The House passed a nearly identical bill ([H.R. 2768](#)) by voice vote on July 31, 2013, during the 113th Congress. The Senate did not act on that measure.

COST

[CBO estimates](#) that implementing H.R. 1058 would not have a significant cost over the next five years.

STAFF CONTACT

For questions or further information, contact the House Republican Policy Committee at 6-5539.