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## [H.R. 709, the Prevent Targeting at the IRS Act](#)

### FLOOR SITUATION

On Wednesday, April 15, 2015, the House will consider [H.R. 709](#), *the Prevent Targeting at the IRS Act*, under suspension of the rules. The bill was introduced on February 4, 2015 by Rep. James Renacci (R-OH) 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. 709 amends Paragraph (10) of section 1203(b) of the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (Public Law 105-206) to expand grounds for termination of employment of an IRS employee. These grounds include an IRS employee performing, delaying, or failing to perform any official action (including an audit) for the purpose of extracting personal gain or benefit for a political purpose.

### BACKGROUND

The IRS Restructuring and Reform Act of 1998 required the IRS to terminate an employee for certain proven violations committed by the employee in connection with the performance of official duties.<sup>1</sup> The law included a list of “10 Deadly Sins” for which an IRS employee could be fired without having to go through the normal process of terminating a federal employee. ([A complete list can be found here](#)). The addition of the category authorized by H.R. 709 is based on “political purpose” and comes in the wake of revelations that employees of the IRS knowingly targeted political groups applying for 501(c)(4) tax-exempt status based upon their names. The House passed an identical bill ([H.R. 2565](#)) by voice vote on July 31, 2013. The Senate did not act on the measure during the 113<sup>th</sup> Congress.

### COST

[CBO estimates](#) that enacting the bill would have no significant impact on the federal budget. The bill would not affect direct spending or revenues; therefore, pay-as-you-go procedures do not apply.

### STAFF CONTACT

<sup>1</sup> Joint Committee on Taxation *Description of H.R. 709, the “Prevent Targeting at the IRS Act.”* (JCX-63-15), March 24, 2015 at 2.

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