

115TH CONGRESS  
1ST SESSION

# H. R. 305

To amend the Ethics in Government Act of 1978 to require the disclosure of certain tax returns by Presidents and certain candidates for the office of the President, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 2017

Ms. ESHOO (for herself, Mrs. DINGELL, Ms. JACKSON LEE, Mr. HUFFMAN, Ms. SLAUGHTER, Ms. SPEIER, Mr. POCAN, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. THOMPSON of California, Ms. BROWNLEY of California, Mr. BEYER, Mrs. WATSON COLEMAN, Ms. MCCOLLUM, Mr. KIND, Mr. PERLMUTTER, Mr. COHEN, Mr. MCGOVERN, Mr. SOTO, and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Ethics in Government Act of 1978 to require the disclosure of certain tax returns by Presidents and certain candidates for the office of the President, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Presidential Tax  
3 Transparency Act”.

4 **SEC. 2. DISCLOSURE OF TAX RETURNS BY PRESIDENTS**  
5 **AND CERTAIN PRESIDENTIAL CANDIDATES.**

6 (a) IN GENERAL.—Title I of the Ethics in Govern-  
7 ment Act of 1978 (5 U.S.C. App.) is amended—

8 (1) by inserting after section 102 the following:

9 **“SEC. 102A. DISCLOSURE OF TAX RETURNS.**

10 **“(a) DEFINITIONS.—**In this section—

11 **“(1) the term ‘covered candidate’ means an in-**  
12 **dividual—**

13 **“(A) required to file a report under section**  
14 **101(c); and**

15 **“(B) who is nominated by a major party**  
16 **as a candidate for the office of President;**

17 **“(2) the term ‘covered individual’ means—**

18 **“(A) a President required to file a report**  
19 **under subsection (a) or (d) of section 101; and**

20 **“(B) an individual who occupies the office**  
21 **of the President required to file a report under**  
22 **section 101(e);**

23 **“(3) the term ‘major party’ has the meaning**  
24 **given the term in section 9002 of the Internal Rev-**  
25 **enue Code of 1986; and**

1           “(4) the term ‘income tax return’ means, with  
2       respect to any covered candidate or covered indi-  
3       vidual, any return (within the meaning of section  
4       6103(b) of the Internal Revenue Code of 1986) re-  
5       lated to Federal income taxes, but does not in-  
6       clude—

7           “(A) information returns issued to persons  
8       other than such covered candidate or covered  
9       individual; and

10           “(B) declarations of estimated tax.

11       “(b) DISCLOSURE.—

12           “(1) COVERED INDIVIDUALS.—

13           “(A) IN GENERAL.—In addition to the in-  
14       formation described in subsections (a) and (b)  
15       of section 102, a covered individual shall in-  
16       clude in each report required to be filed under  
17       this title a copy of the income tax returns of the  
18       covered individual for the 3 most recent taxable  
19       years for which a return has been filed with the  
20       Internal Revenue Service as of the date on  
21       which the report is filed.

22           “(B) FAILURE TO DISCLOSE.—If an in-  
23       come tax return is not disclosed under subpara-  
24       graph (A), the Director of the Office of Govern-  
25       ment Ethics shall submit to the Secretary of

1 the Treasury a request that the Secretary of  
2 the Treasury provide the Director of the Office  
3 of Government Ethics with a copy of the in-  
4 come tax return.

5 “(C) PUBLICLY AVAILABLE.—Each income  
6 tax return submitted under this paragraph shall  
7 be filed with the Director of the Office of Gov-  
8 ernment Ethics and made publicly available in  
9 the same manner as the information described  
10 in subsections (a) and (b) of section 102.

11 “(D) REDACTION OF CERTAIN INFORMA-  
12 TION.—Before making any income tax return  
13 submitted under this paragraph available to the  
14 public, the Director of the Office of Government  
15 Ethics shall redact such information as the Di-  
16 rector of the Office of Government Ethics, in  
17 consultation with the Secretary of the Treasury  
18 (or a delegate of the Secretary), determines ap-  
19 propriate.

20 “(2) CANDIDATES.—

21 “(A) IN GENERAL.—Not later than 15  
22 days after the date on which a covered can-  
23 didate is nominated, the covered candidate shall  
24 amend the report filed by the covered candidate  
25 under section 101(c) with the Federal Election

1 Commission to include a copy of the income tax  
2 returns of the covered candidate for the 3 most  
3 recent taxable years for which a return has  
4 been filed with the Internal Revenue Service.

5 “(B) FAILURE TO DISCLOSE.—If an in-  
6 come tax return is not disclosed under subpara-  
7 graph (A) the Federal Election Commission  
8 shall submit to the Secretary of the Treasury a  
9 request that the Secretary of the Treasury pro-  
10 vide the Federal Election Commission with the  
11 income tax return.

12 “(C) PUBLICLY AVAILABLE.—Each income  
13 tax return submitted under this paragraph shall  
14 be filed with the Federal Election Commission  
15 and made publicly available in the same manner  
16 as the information described in section 102(b).

17 “(D) REDACTION OF CERTAIN INFORMA-  
18 TION.—Before making any income tax return  
19 submitted under this paragraph available to the  
20 public, the Federal Election Commission shall  
21 redact such information as the Federal Election  
22 Commission, in consultation with the Secretary  
23 of the Treasury (or a delegate of the Secretary)  
24 and the Director of the Office of Government  
25 Ethics, determines appropriate.

1           “(3) SPECIAL RULE FOR SITTING PRESI-  
2       DENTS.—Not later than 30 days after the date of  
3       enactment of this section, the President shall submit  
4       to the Director of the Office of Government Ethics  
5       a copy of the income tax returns described in para-  
6       graph (1)(A).”; and

7           (2) in section 104—

8           (A) in subsection (a)—

9           (i) in paragraph (1), in the first sen-  
10       tence, by inserting “or any individual who  
11       knowingly and willfully falsifies or who  
12       knowingly and willfully fails to file an in-  
13       come tax return that such individual is re-  
14       quired to disclose pursuant to section  
15       102A” before the period; and

16       (ii) in paragraph (2)(A)—

17       (I) in clause (i), by inserting “or  
18       falsify any income tax return that  
19       such person is required to disclose  
20       under section 102A” before the semi-  
21       colon; and

22       (II) in clause (ii), by inserting  
23       “or fail to file any income tax return  
24       that such person is required to dis-

1                   close under section 102A” before the  
2                   period;

3                   (B) in subsection (b), in the first sentence  
4                   by inserting “or willfully failed to file or has  
5                   willfully falsified an income tax return required  
6                   to be disclosed under section 102A” before the  
7                   period;

8                   (C) in subsection (c), by inserting “or fail-  
9                   ing to file or falsifying an income tax return re-  
10                  quired to be disclosed under section 102A” be-  
11                  fore the period; and

12                  (D) in subsection (d)(1)—

13                   (i) in the matter preceding subpara-  
14                   graph (A), by inserting “or files an income  
15                   tax return required to be disclosed under  
16                   section 102A” after “title”; and

17                   (ii) in subparagraph (A), by inserting  
18                   “or such income tax return, as applicable,”  
19                   after “report”.

20                  (b) AUTHORITY TO DISCLOSE INFORMATION.—

21                   (1) IN GENERAL.—Section 6103(l) of the Inter-  
22                   nal Revenue Code of 1986 is amended by adding at  
23                   the end the following new paragraph:

1           “(23) DISCLOSURE OF RETURN INFORMATION  
2           OF PRESIDENTS AND CERTAIN PRESIDENTIAL CAN-  
3           DIDATES.—

4           “(A) DISCLOSURE OF RETURNS OF PRESI-  
5           DENTS.—

6           “(i) IN GENERAL.—The Secretary  
7           shall, upon written request from the Direc-  
8           tor of the Office of Government Ethics  
9           pursuant to section 102A(b)(1)(B) of the  
10          Ethics in Government Act of 1978, provide  
11          to officers and employees of the Office of  
12          Government Ethics a copy of any income  
13          tax return of the President which is re-  
14          quired to be filed under section 102A of  
15          such Act.

16          “(ii) DISCLOSURE TO PUBLIC.—The  
17          Director of the Office of Government Eth-  
18          ics may disclose to the public the income  
19          tax return of any President which is re-  
20          quired to be filed with the Director pursu-  
21          ant to section 102A of the Ethics in Gov-  
22          ernment Act of 1978.

23          “(B) DISCLOSURE OF RETURNS OF CER-  
24          TAIN CANDIDATES FOR PRESIDENT.—



1           “(i) IN GENERAL.—The Secretary  
2           shall, upon written request from the Chair-  
3           man of the Federal Election Commission  
4           pursuant to section 102A(b)(2)(B) of the  
5           Ethics in Government Act of 1978, provide  
6           to officers and employees of the Federal  
7           Election Commission copies of the applica-  
8           ble returns of any person who has been  
9           nominated as a candidate of a major party  
10          (as defined in section 9002(a)) for the of-  
11          fice of President.

12          “(ii) DISCLOSURE TO PUBLIC.—The  
13          Federal Election Commission may disclose  
14          to the public applicable returns of any per-  
15          son who has been nominated as a can-  
16          didate of a major party (as defined in sec-  
17          tion 9002(6)) for the office of President  
18          and which is required to be filed with the  
19          Commission pursuant to section 102A of  
20          the Ethics in Government Act.

21          “(C) APPLICABLE RETURNS.—For pur-  
22          poses of this paragraph, the term ‘applicable re-  
23          turns’ means, with respect to any candidate for  
24          the office of President, income tax returns for  
25          the 3 most recent taxable years for which a re-

1           turn has been filed as of the date of the nomi-  
2           nation.”.

3           (2)     CONFORMING     AMENDMENTS.—Section  
4           6103(p)(4) of such Code, in the matter preceding  
5           subparagraph (A) and in subparagraph (F)(ii), is  
6           amended by striking “or (22)” and inserting “(22),  
7           or (23)” each place it appears.

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