

116TH CONGRESS
1ST SESSION

S. 1090

To require the Internal Revenue Service to provide Congress with sufficient notice prior to the closing of any Taxpayer Assistance Center.

IN THE SENATE OF THE UNITED STATES

APRIL 9, 2019

Mr. ENZI introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To require the Internal Revenue Service to provide Congress with sufficient notice prior to the closing of any 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 submit a report to the Committee on Ways
9 and Means of the House of Representatives and the Com-
10 mittee on Finance of the Senate which provides the rea-

1 sons for the proposed closure and a description of the tax-
2 payer assistance services which will be provided by the In-
3 ternal Revenue Service after the proposed closure takes
4 effect to taxpayers in any rural city, town, or unincor-
5 porated area which has a population of not more than
6 50,000 inhabitants and would be affected by the proposed
7 closure.

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