

119TH CONGRESS
1ST SESSION

H. R. 5349

IN THE SENATE OF THE UNITED STATES

DECEMBER 2, 2025

Received; read twice and referred to the Committee on Finance

AN ACT

To amend the Internal Revenue Code of 1986 to improve services provided to taxpayers by the Internal Revenue Service by providing greater judicial review.

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; ETC.**

2 (a) SHORT TITLE.—This Act may be cited as the
3 “Tax Court Improvement Act”.

4 (b) AMENDMENT OF 1986 CODE.—Except as other-
5 wise expressly provided, whenever in this Act an amend-
6 ment is expressed in terms of an amendment to a section
7 or other provision, the reference shall be considered to be
8 made to a section or other provision of the Internal Rev-
9 enue Code of 1986.

10 (c) TABLE OF CONTENTS.—The table of contents of
11 this Act is as follows:

Sec. 1. Short title; etc.

Sec. 2. Authorization of subpoenas before hearings to facilitate settlements.

Sec. 3. Authorization of special trial judges to hear additional cases and ad-
dress contempt.

Sec. 4. Disqualification of judges and special trial judges.

Sec. 5. Clarification of Tax Court jurisdiction to apply equitable tolling in defi-
ciency cases.

12 **SEC. 2. AUTHORIZATION OF SUBPOENAS BEFORE HEAR-**
13 **INGS TO FACILITATE SETTLEMENTS.**

14 Section 7456(a) is amended to read as follows:

15 “(a) IN GENERAL.—

16 “(1) ADMINISTRATION OF OATHS.—For the ef-
17 ficient administration of the functions vested in the
18 Tax Court or any division thereof, any judge or spe-
19 cial trial judge, the clerk or the clerk’s deputies, as
20 such, or any other employee of the Tax Court des-
21 ignated in writing for the purpose by the chief judge,
22 may administer oaths or affirmations.

1 “(2) SUBPOENA AUTHORITY.—Any judge or
2 special trial judge may examine witnesses and re-
3 quire, by subpoena ordered by the Tax Court or any
4 division thereof and signed by the judge or special
5 trial judge (or by the clerk of the Tax Court or by
6 any other employee of the Tax Court when acting as
7 deputy clerk), any of the following:

8 “(A) The attendance of parties or wit-
9 nesses.

10 “(B) The production of books, papers, doc-
11 uments, electronically stored information, or
12 tangible things from any place in the United
13 States by any party or witness having custody
14 or control thereof for purposes of discovery or
15 for use of the things produced as evidence in
16 accordance with the rules and orders of the Tax
17 Court.

18 Any such subpoena shall be issued and served, and
19 compliance therewith shall be compelled, as provided
20 in the rules and orders of the Tax Court.

21 “(3) DEPOSITIONS.—Pursuant to rules and or-
22 ders of the Court, the deposition of a witness may
23 be taken before any designated individual competent
24 to administer oaths under this title. Any deposition
25 testimony shall be reduced to writing by the indi-

1 vidual taking the deposition, or under such individ-
2 ual’s direction, and shall be subscribed by the depo-
3 nent.”.

4 **SEC. 3. AUTHORIZATION OF SPECIAL TRIAL JUDGES TO**
5 **HEAR ADDITIONAL CASES AND ADDRESS**
6 **CONTEMPT.**

7 (a) CONSENT TO ASSIGNMENT.—Section 7443A(b) is
8 amended by striking “and” at the end of paragraph (6),
9 by redesignating paragraph (7) as paragraph (8), and by
10 inserting after paragraph (6) the following new paragraph:

11 “(7) upon the consent of the parties, and pur-
12 suant to rules promulgated by the Tax Court, any
13 proceeding not described in paragraphs (1) through
14 (6), and”, and

15 (b) AUTHORIZING SPECIAL TRIAL JUDGE.—Section
16 7443A(c) is amended by striking “or (6)” and inserting
17 “(6), or (7)”.

18 (c) CONTEMPT AUTHORITY.—Section 7443A is
19 amended by adding at the end the following new sub-
20 section:

21 “(f) INCIDENTAL POWERS.—A special trial judge ap-
22 pointed under this section shall have the power to punish
23 for contempt of the authority of the Tax Court as provided
24 in section 7456(c), except the sentence imposed by such
25 a special trial judge for any contempt shall not exceed the

1 penalties for a Class C misdemeanor as set forth in sec-
2 tions 3571(b)(6) and 3581(b)(8) of title 18, United States
3 Code. This subsection shall not be construed to limit the
4 authority of a special trial judge to order sanctions under
5 any other statute or any rule of the Tax Court prescribed
6 pursuant to section 7453.”.

7 (d) EFFECTIVE DATE.—The amendments made by
8 subsections (a) and (b) shall take effect on the date the
9 United States Tax Court adopts rules implementing the
10 consent procedures of section 7443A.

11 **SEC. 4. DISQUALIFICATION OF JUDGES AND SPECIAL**
12 **TRIAL JUDGES.**

13 (a) IN GENERAL.—Part II of subchapter C of chap-
14 ter 76 is amended by adding at the end the following new
15 section:

16 **“SEC. 7467. DISQUALIFICATION OF JUDGE OR SPECIAL**
17 **TRIAL JUDGE.**

18 “Section 455 of title 28, United States Code, shall
19 apply to judges, special trial judges, and proceedings of
20 the Tax Court.”.

21 (b) CLERICAL AMENDMENT.—The table of sections
22 for such part is amended by adding at the end the fol-
23 lowing new item:

“Sec. 7467. Disqualification of judge or special trial judge.”.

1 **SEC. 5. CLARIFICATION OF TAX COURT JURISDICTION TO**
2 **APPLY EQUITABLE TOLLING IN DEFICIENCY**
3 **CASES.**

4 (a) IN GENERAL.—Section 7451(b) is amended to
5 read as follows:

6 “(b) TOLLING OF TIME.—

7 “(1) IN GENERAL.—The Tax Court shall have
8 jurisdiction to toll the period for filing a petition
9 under section 6213(a) in cases in which the Tax
10 Court determines based on the facts and cir-
11 cumstances that equity warrants such tolling.

12 “(2) RULES FOR INACCESSIBLE FILING LOCA-
13 TIONS.—

14 “(A) IN GENERAL.—Notwithstanding any
15 other provision of this title, in any case (includ-
16 ing by reason of a lapse in appropriations) in
17 which a filing location is inaccessible or other-
18 wise unavailable to the general public on the
19 date a petition is due, the relevant time period
20 for filing such petition shall be tolled for the
21 number of days within the period of inaccess-
22 sibility plus an additional 14 days.

23 “(B) FILING LOCATION.—For purposes of
24 this paragraph, the term ‘filing location’
25 means—

1 “(i) the office of the clerk of the Tax
2 Court, or

3 “(ii) any on-line portal made available
4 by the Tax Court for electronic filing of
5 petitions.”.

6 (b) CONFORMING AMENDMENT.—Section 7459(d) is
7 amended—

8 (1) by striking “If a petition” and inserting the
9 following:

10 “(1) IN GENERAL.—If a petition”, and

11 (2) by adding at the end the following new
12 paragraph:

13 “(2) EXCEPTION.—Paragraph (1) shall not
14 apply with respect to any dismissal which is solely
15 based on a determination of the Tax Court not to
16 toll the period for filing a petition under section
17 6213(a).”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to filings made after the date of
20 the enactment of this Act.

21 (d) NO INFERENCE.—The amendment made by sub-
22 sections (a) shall not be construed to create any inference
23 with respect to the jurisdiction of the Tax Court with re-

1 spect to any petition filed on or before the date of the
2 enactment of this Act.

Passed the House of Representatives December 1,
2025.

Attest: KEVIN F. MCCUMBER,
Clerk.