

119TH CONGRESS
1ST SESSION

H. R. 5978

To direct the Comptroller General of the United States and the Secretary of the Treasury to investigate and report on foreign government programs that facilitate Federal tax evasion.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 7, 2025

Mr. SELF introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To direct the Comptroller General of the United States and the Secretary of the Treasury to investigate and report on foreign government programs that facilitate Federal tax evasion.

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. SHORT TITLE.**

4 This Act may be cited as the “Foreign Remittance
5 Accountability and Transparency Act”.

6 **SEC. 2. STUDY AND REPORT.**

7 (a) STUDY.—The Comptroller General of the United
8 States (hereinafter the “Comptroller General”), in con-

1 sultation with the Secretary of the Treasury (or the Sec-
2 retary's delegate), shall conduct a study on foreign govern-
3 ment programs that facilitate Federal tax evasion. In con-
4 ducting the study, the Comptroller General shall—

5 (1) identify foreign programs explicitly designed
6 to support remittance transfers from individuals in
7 the United States,

8 (2) determine whether programs identified in
9 paragraph (1) bypass the tax laws or reporting laws
10 of the United States and whether such bypass is in-
11 tentional, and

12 (3) identify the scope, financial volume, and
13 policy implications of programs identified in para-
14 graph (1).

15 (b) REPORT.—Not later than 180 days after the date
16 of the enactment of this Act, the Comptroller General shall
17 submit to Congress a report that contains—

18 (1) the results of the study required by sub-
19 section (a), and

20 (2) policy recommendations for enforcement or
21 regulatory responses to such results.

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