

119TH CONGRESS  
2D SESSION

# H. R. 8920

To amend the Internal Revenue Code of 1986 to direct the Secretary of the Treasury to share Individual Taxpayer Identification Number information with the Department of Homeland Security for the purpose of enforcing immigration laws.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 20, 2026

Mr. BIGGS of Arizona (for himself, Mr. MOORE of Alabama, and Mr. DONALDS) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to direct the Secretary of the Treasury to share Individual Taxpayer Identification Number information with the Department of Homeland Security for the purpose of enforcing immigration laws.

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 “Restoring the Amer-  
5       ican Homebuyers Dream Act”.

6       **SEC. 2. FINDINGS.**

7       Congress finds the following:

1           (1) Unchecked illegal immigration under the  
2           Biden Administration created a crisis in the housing  
3           market for American families.

4           (2) There is a direct correlation between in-  
5           creased housing costs and an influx of illegal aliens.

6           (3) Areas with the highest rates of illegal immi-  
7           gration have seen double digit increases in housing  
8           costs.

9           (4) Illegal aliens have used Individual Taxpayer  
10          Identification Numbers to secure housing loans, put-  
11          ting them in direct competition with American fami-  
12          lies for housing.

13 **SEC. 3. DISCLOSURE OF ITIN INFORMATION TO DEPART-**  
14 **MENT OF HOMELAND SECURITY.**

15          (a) IN GENERAL.—Section 6103 of the Internal Rev-  
16          enue Code of 1986 is amended by adding at the end of  
17          subsection (l) the following new paragraph:

18                 “(23) DISCLOSURE OF INDIVIDUAL TAXPAYER  
19                 IDENTIFICATION NUMBER INFORMATION FOR IMMI-  
20                 GRANT ENFORCEMENT.—

21                         “(A) IN GENERAL.—The Secretary shall,  
22                         upon written request by the Secretary of Home-  
23                         land Security for the purpose of enforcing  
24                         United States immigration laws, disclose the  
25                         following information with respect to any indi-

1 individual issued an individual taxpayer identifica-  
2 tion number (ITIN) under section 6109:

3 “(i) The name, address, and ITIN of  
4 the individual.

5 “(ii) The filing status of the indi-  
6 vidual.

7 “(iii) The name and ITIN of any de-  
8 pendent claimed if the dependent is over  
9 18 years of age, if applicable.

10 “(iv) The name and ITIN of a  
11 claimed spouse, if applicable.

12 “(v) Such other identifying informa-  
13 tion as the Secretary determines is reason-  
14 ably necessary to verify identity or immi-  
15 gration status.

16 “(B) Any information disclosed under this  
17 paragraph shall be used solely for the purposes  
18 of, and to the extent necessary in, enforcement  
19 of applicable immigration laws, as determined  
20 by the Secretary of Homeland Security, and  
21 shall be protected by all safeguards and pen-  
22 alties that apply to taxpayer information under  
23 this section.”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to disclosures after the date of the  
3 enactment of this Act.

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