

119TH CONGRESS
1ST SESSION

S. 1427

To provide that persons having seriously delinquent tax debts shall be ineligible for employment by the Internal Revenue Service.

IN THE SENATE OF THE UNITED STATES

APRIL 10, 2025

Ms. ERNST (for herself, Mrs. BLACKBURN, and Mr. SCOTT of Florida) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide that persons having seriously delinquent tax debts shall be ineligible for employment by the Internal Revenue Service.

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 “Audit the IRS Act”.

5 **SEC. 2. INELIGIBILITY OF PERSONS HAVING SERIOUSLY**

6 **DELINQUENT TAX DEBTS FOR EMPLOYMENT**

7 **BY INTERNAL REVENUE SERVICE.**

8 (a) DEFINITIONS.—For purposes of this section—

1 (1) the term “seriously delinquent tax debt”
 2 means an outstanding debt under the Internal Rev-
 3 enue Code of 1986 for which a notice of lien has
 4 been filed in public records pursuant to section 6323
 5 of such Code, except that such term does not in-
 6 clude—

7 (A) a debt that is being paid in a timely
 8 manner pursuant to an agreement under sec-
 9 tion 6159 or section 7122 of such Code; and

10 (B) a debt with respect to which a collec-
 11 tion due process hearing under section 6330 of
 12 such Code, or relief under subsection (a), (b),
 13 or (f) of section 6015 of such Code, is re-
 14 quested or pending; and

15 (2) the term “applicable employee” means an
 16 officer, employee, or contract employee of the Inter-
 17 nal Revenue Service.

18 (b) INELIGIBILITY FOR EMPLOYMENT BY IRS.—An
 19 individual who has a seriously delinquent tax debt shall
 20 be ineligible to be appointed, or to continue serving, as
 21 an applicable employee.

22 (c) VERIFICATION.—

23 (1) IN GENERAL.—Not later than 6 months
 24 after the date of enactment of this Act, and annually
 25 thereafter, the Commissioner of Internal Revenue

1 shall verify that each applicable employee is not in
2 violation of the requirement described in subsection
3 (b).

4 (2) APPLICANTS.—In the case of any individual
5 who is applying for a position with the Internal Revenue
6 Service as an applicable employee, the Commissioner of Internal Revenue shall verify that such individual
7 is not in violation of the requirement described in subsection (b) prior to such individual
8 being appointed as an applicable employee.

9 (d) REGULATIONS.—The Office of Personnel Management shall, for purposes of carrying out this section
10 with respect to the Internal Revenue Service, prescribe
11 any regulations which the Office considers necessary.

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