

109TH CONGRESS
1ST SESSION

S. 2092

To amend the Internal Revenue Code of 1986 to authorize review by the Joint Committee on Tax of Federal income tax returns of United States Supreme Court nominees, and for other purposes.

IN THE SENATE OF THE UNITED STATES

DECEMBER 13, 2005

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

A BILL

To amend the Internal Revenue Code of 1986 to authorize review by the Joint Committee on Tax of Federal income tax returns of United States Supreme Court nominees, and for other purposes.

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 “Supreme Court Tax
5 Accountability Act of 2005”.

6 **SEC. 2. FINDINGS AND SENSE OF CONGRESS.**

7 (a) FINDINGS.—Congress finds the following:

1 (1) The Internal Revenue Service estimates
2 that the United States Government annually fails to
3 collect over \$300,000,000,000 in Federal taxes le-
4 gally owed due to taxpayer noncompliance with the
5 Nation's tax laws.

6 (2) Collection of taxes legally owed would en-
7 able the Government to fully fund the annual medi-
8 care costs of America's sick and elderly and substan-
9 tially reduce the annual Federal budget deficit.

10 (3) The Senate Finance Committee's due dili-
11 gence process requires that nominees, including Cab-
12 inet Secretaries and Tax Court judges, provide their
13 Federal income tax returns for the preceding 3 years
14 for an independent review by appropriate tax law ex-
15 perts in the Senate.

16 (4) Every day, Federal judges determine facts
17 and render decisions on the application of the Na-
18 tion's tax laws. Those who are nominated to stand
19 in judgment of others, including Justices of the
20 United States Supreme Court, must themselves as-
21 sure the American public that they have faithfully
22 complied with the Nation's tax laws.

23 (b) SENSE OF CONGRESS.—It is the sense of Con-
24 gress that individuals nominated by the President for posi-
25 tions on the United States Supreme Court should have

1 complied with the Nation's tax laws at a level beyond re-
 2 proach. This requires a complete and independent review
 3 of the nominee's Federal income tax returns by appro-
 4 priate tax law experts in the Senate in a manner that does
 5 not compromise the confidential protection afforded such
 6 tax returns.

7 **SEC. 3. JOINT TAX COMMITTEE REVIEW OF FEDERAL IN-**
 8 **COME TAX RETURNS OF UNITED STATES SU-**
 9 **PREME COURT NOMINEES.**

10 (a) IN GENERAL.—Section 8022 of the Internal Rev-
 11 enue Code of 1986 is amended by redesignating paragraph
 12 (4) as paragraph (5) and by inserting after paragraph (3)
 13 the following new paragraph:

14 “(4) REVIEW OF SUPREME COURT NOMINEE
 15 FEDERAL INCOME TAX RETURNS.—Within 30 days
 16 after the date of the submission to the Senate of a
 17 Presidential nominee to the United States Supreme
 18 Court, to obtain and inspect under section
 19 6103(f)(1) the income returns of such nominee for
 20 the preceding 3 taxable years and to report to the
 21 chairman and the ranking minority member of the
 22 Committee on Finance and the Committee on the
 23 Judiciary on whether such returns reflect compliance
 24 with this title.”.

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

