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(Original Signature of Member)

115TH CONGRESS
1ST SESSION

H. R. _____

To amend the Ethics in Government Act of 1978 to require the disclosure of certain tax returns by Presidents and certain candidates for the office of the President, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Ms. ESHOO introduced the following bill; which was referred to the Committee
on _____

A BILL

To amend the Ethics in Government Act of 1978 to require the disclosure of certain tax returns by Presidents and certain candidates for the office of the President, 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 “Presidential Tax
5 Transparency Act”.

1 **SEC. 2. DISCLOSURE OF TAX RETURNS BY PRESIDENTS**
2 **AND CERTAIN PRESIDENTIAL CANDIDATES.**

3 (a) IN GENERAL.—Title I of the Ethics in Govern-
4 ment Act of 1978 (5 U.S.C. App.) is amended—

5 (1) by inserting after section 102 the following:

6 **“SEC. 102A. DISCLOSURE OF TAX RETURNS.**

7 **“(a) DEFINITIONS.—**In this section—

8 “(1) the term ‘covered candidate’ means an in-
9 dividual—

10 “(A) required to file a report under section
11 101(c); and

12 “(B) who is nominated by a major party
13 as a candidate for the office of President; and

14 “(2) the term ‘covered individual’ means—

15 “(A) a President required to file a report
16 under subsection (a) or (d) of section 101; and

17 “(B) an individual who occupies the office
18 of the President required to file a report under
19 section 101(e);

20 “(3) the term ‘major party’ has the meaning
21 given the term in section 9002 of the Internal Rev-
22 enue Code of 1986; and

23 “(4) the term ‘income tax return’ means, with
24 respect to any covered candidate or covered indi-
25 vidual, any return (within the meaning of section
26 6103(b) of the Internal Revenue Code of 1986) re-

1 lated to Federal income taxes, but does not in-
2 clude—

3 “(A) information returns issued to persons
4 other than such covered candidate or covered
5 individual, and

6 “(B) declarations of estimated tax.

7 “(b) DISCLOSURE.—

8 “(1) COVERED INDIVIDUALS.—

9 “(A) IN GENERAL.—In addition to the in-
10 formation described in subsections (a) and (b)
11 of section 102, a covered individual shall in-
12 clude in each report required to be filed under
13 this title a copy of the income tax returns of the
14 covered individual for the 3 most recent taxable
15 years for which a return have been filed with
16 the Internal Revenue Service as of the date on
17 which the report is filed.

18 “(B) FAILURE TO DISCLOSE.—If an in-
19 come tax return is not disclosed under subpara-
20 graph (A), the Director of the Office of Govern-
21 ment Ethics shall submit to the Secretary of
22 the Treasury a request that the Secretary of
23 the Treasury provide the Director of the Office
24 of Government Ethics with a copy of the in-
25 come tax return.

1 “(C) PUBLICLY AVAILABLE.—Each income
2 tax return submitted under this paragraph shall
3 be filed with the Director of the Office of Gov-
4 ernment Ethics and made publicly available in
5 the same manner as the information described
6 in subsections (a) and (b) of section 102.

7 “(D) REDACTION OF CERTAIN INFORMA-
8 TION.—Before making any income tax return
9 submitted under this paragraph available to the
10 public, the Director of the Office of Government
11 Ethics shall redact such information as the Di-
12 rector of the Office of Government Ethics, in
13 consultation with the Secretary of the Treasury
14 (or a delegate of the Secretary), determines ap-
15 propriate.

16 “(2) CANDIDATES.—

17 “(A) IN GENERAL.—Not later than 15
18 days after the date on which a covered can-
19 didate is nominated, the covered candidate shall
20 amend the report filed by the covered candidate
21 under section 101(c) with the Federal Election
22 Commission to include a copy of the income tax
23 returns of the covered candidate for the 3 most
24 recent taxable years for which a return has
25 been filed with the Internal Revenue Service.

1 “(B) FAILURE TO DISCLOSE.—If an in-
2 come tax return is not disclosed under subpara-
3 graph (A) the Federal Election Commission
4 shall submit to the Secretary of the Treasury a
5 request that the Secretary of the Treasury pro-
6 vide the Federal Election Commission with the
7 income tax return.

8 “(C) PUBLICLY AVAILABLE.—Each income
9 tax return submitted under this paragraph shall
10 be filed with the Federal Election Commission
11 and made publicly available in the same manner
12 as the information described in section 102(b).

13 “(D) REDACTION OF CERTAIN INFORMA-
14 TION.—Before making any income tax return
15 submitted under this paragraph available to the
16 public, the Federal Election Commission shall
17 redact such information as the Federal Election
18 Commission, in consultation with the Secretary
19 of the Treasury (or a delegate of the Secretary)
20 and the Director of the Office of Government
21 Ethics, determines appropriate.

22 “(3) SPECIAL RULE FOR SITTING PRESI-
23 DENTS.—Not later than 30 days after the date of
24 enactment of this section, the President shall submit
25 to the Director of the Office of Government Ethics

1 a copy of the income tax returns described in para-
2 graph (1)(A).”; and

3 (2) in section 104—

4 (A) in subsection (a)—

5 (i) in paragraph (1), in the first sen-
6 tence, by inserting “or any individual who
7 knowingly and willfully falsifies or who
8 knowingly and willfully fails to file an in-
9 come tax return that such individual is re-
10 quired to disclose pursuant to section
11 102A” before the period; and

12 (ii) in paragraph (2)(A)—

13 (I) in clause (i), by inserting “or
14 falsify any income tax return that
15 such person is required to disclose
16 under section 102A” before the semi-
17 colon; and

18 (II) in clause (ii), by inserting
19 “or fail to file any income tax return
20 that such person is required to dis-
21 closed under section 102A” before the
22 period;

23 (B) in subsection (b), in the first sentence
24 by inserting “or willfully failed to file or has
25 willfully falsified an income tax return required

1 to be disclosed under section 102A” before the
2 period;

3 (C) in subsection (c), by inserting “or fail-
4 ing to file or falsifying an income tax return re-
5 quired to be disclosed under section 102A” be-
6 fore the period; and

7 (D) in subsection (d)(1)—

8 (i) in the matter preceding subpara-
9 graph (A), by inserting “or files an income
10 tax return required to be disclosed under
11 section 102A” after “title”; and

12 (ii) in subparagraph (A), by inserting
13 “or such income tax return, as applicable,”
14 after “report”.

15 (b) AUTHORITY TO DISCLOSE INFORMATION.—

16 (1) IN GENERAL.—Section 6103(l) of the Inter-
17 nal Revenue Code of 1986 is amended by adding at
18 the end the following new paragraph:

19 “(23) DISCLOSURE OF RETURN INFORMATION
20 OF PRESIDENTS AND CERTAIN PRESIDENTIAL CAN-
21 DIDATES.—

22 “(A) DISCLOSURE OF RETURNS OF PRESI-
23 DENTS.—

24 “(i) IN GENERAL.—The Secretary
25 shall, upon written request from the Direc-

1 tor of the Office of Government Ethics
2 pursuant to section 102A(b)(1)(B) of the
3 Ethics in Government Act of 1978, provide
4 to officers and employees of the Office of
5 Government Ethics a copy of any income
6 tax return of the President which is re-
7 quired to be filed under section 102A of
8 such Act.

9 “(ii) DISCLOSURE TO PUBLIC.—The
10 Director of the Office of Government Eth-
11 ics may disclose to the public the income
12 tax return of any President which is re-
13 quired to be filed with the Director pursu-
14 ant to section 102A of the Ethics in Gov-
15 ernment Act of 1978.

16 “(B) DISCLOSURE OF RETURNS OF CER-
17 TAIN CANDIDATES FOR PRESIDENT.—

18 “(i) IN GENERAL.—The Secretary
19 shall, upon written request from the Chair-
20 man of the Federal Election Commission
21 pursuant to section 102A(b)(2)(B) of the
22 Ethics in Government Act of 1978, provide
23 to officers and employees of the Federal
24 Election Commission copies of the applica-
25 ble returns of any person who has been

1 nominated as a candidate of a major party
2 (as defined in section 9002(a)) for the of-
3 fice of President.

4 “(ii) DISCLOSURE TO PUBLIC.—The
5 Federal Election Commission may disclose
6 to the public applicable returns of any per-
7 son who has been nominated as a can-
8 didate of a major party (as defined in sec-
9 tion 9002(6)) for the office of President
10 and which is required to be filed with the
11 Commission pursuant to section 102A of
12 the Ethics in Government Act.

13 “(C) APPLICABLE RETURNS.—For pur-
14 poses of this paragraph, the term ‘applicable re-
15 turns’ means, with respect to any candidate for
16 the office of President, income tax returns for
17 the 3 most recent taxable years for which a re-
18 turn has been filed as of the date of the nomi-
19 nation.”.

20 (2) CONFORMING AMENDMENTS.—Section
21 6103(p)(4) of such Code, in the matter preceding
22 subparagraph (A) and in subparagraph (F)(ii), is
23 amended by striking “or (22)” and inserting “(22),
24 or (23)” each place it appears.