

116TH CONGRESS  
1ST SESSION

# H. R. 162

To amend the Internal Revenue Code of 1986 to require public disclosure of individual tax returns of candidates for President and Vice President of the United States.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2019

Mr. FITZPATRICK (for himself and Mr. SUOZZI) 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 require public disclosure of individual tax returns of candidates for President and Vice President of the United States.

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 RETURNS AND RETURN INFORMA-**  
2 **TION OF CANDIDATES FOR PRESIDENT AND**  
3 **VICE PRESIDENT OF THE UNITED STATES.**

4 (a) IN GENERAL.—Subsection (k) of section 6103 of  
5 the Internal Revenue Code of 1986 is amended by adding  
6 at the end the following new paragraph:

7 “(13) DISCLOSURE OF RETURNS AND RETURN  
8 INFORMATION OF CANDIDATES FOR PRESIDENT AND  
9 VICE PRESIDENT OF THE UNITED STATES.—

10 “(A) IN GENERAL.—The Secretary shall  
11 disclose and make publicly available returns and  
12 return information, except as provided in sub-  
13 paragraphs (B) and (C), of any candidate (as  
14 defined in section 9002(2)).

15 “(B) EXCEPTIONS.—The information dis-  
16 closed under subparagraph (A) shall not include  
17 the Social Security number of any individual,  
18 any financial account number, the name of any  
19 individual under age 18, or any home address  
20 of any individual (other than the city and State  
21 in which such address is located).

22 “(C) SCOPE.—Subparagraph (A) shall  
23 apply to any return, and return information in-  
24 cluded on any return, which is filed within the  
25 10 taxable years preceding the year in which

1           the individual becomes a candidate (as so de-  
2           fined).”.

3           (b) **EFFECTIVE DATE.**—The amendment made by  
4 this section shall apply to individuals becoming a can-  
5 didate (within the meaning of section 9002(2)) of the In-  
6 ternal Revenue Code of 1986) after the date of the enact-  
7 ment of this Act.

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