

112TH CONGRESS
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H. R. 1583

To amend the Internal Revenue Code of 1986 to require that the Secretary of the Treasury provide a Tax Receipt to each taxpayer who files a Federal income tax return.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2011

Mr. McDERMOTT (for himself, Mr. RANGEL, Mr. STARK, Ms. HIRONO, Mr. WEINER, Mr. MORAN, Mr. QUIGLEY, Mr. BLUMENAUER, and Mr. FARR) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require that the Secretary of the Treasury provide a Tax Receipt to each taxpayer who files a Federal income tax return.

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 “Taxpayer Receipt Act
5 of 2011”.

1 **SEC. 2. PROVISION OF TAXPAYER RECEIPT.**

2 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
3 enue Code of 1986 (relating to miscellaneous provisions)
4 is amended by adding at the end the following new section:

5 **“SEC. 7529. TAXPAYER RECEIPT.**

6 “(a) IN GENERAL.—Not later than the first October
7 15 occurring after 1 year after the date of the enactment
8 of this section, and annually thereafter, the Secretary shall
9 provide via United States mail a Tax Receipt to each tax-
10 payer (other than a trust, estate, partnership, or corpora-
11 tion) who made a return with respect to income taxes
12 under chapter 1 for the preceding taxable year and for
13 whom a current mailing address can be determined
14 through such methods as the Secretary determines to be
15 appropriate.

16 “(b) TAX RECEIPT.—For purposes of this section,
17 each Tax Receipt shall—

18 “(1) state the amount of taxes paid (even if \$0)
19 and refund made to the taxpayer and state (by each
20 filing status specified in subsections (a) through (d)
21 of section 1) the average amount of tax paid by tax-
22 payers in each tax bracket, and

23 “(2) contain a table listing—

24 “(A) each of the spending categories de-
25 scribed in subsection (c),

1 “(B) with respect to each spending cat-
2 egory described in subsection (c)—

3 “(i) the ratio (expressed as a percent-
4 age) which bears the same percentage of
5 the taxpayer’s income tax liability for the
6 preceding taxable year to such category as
7 the ratio that such category bears to the
8 total of the spending categories described
9 in subsection (c) for the fiscal year ending
10 in the preceding taxable year, and

11 “(ii) the proportional amount (ex-
12 pressed in dollars) of the taxpayer’s income
13 tax liability spent on that category, and

14 “(C) the percentage change the results
15 under clauses (i) and (ii) of subparagraph (B)
16 are from the preceding year (expressed in
17 positives and negatives),

18 “(3) contain a table listing—

19 “(A) each of the spending categories de-
20 scribed in subsection (c),

21 “(B) the percentage each such category is
22 of the total Federal outlays for the fiscal year
23 ending in the preceding taxable year and the
24 dollar amount of each such category, and

1 “(C) the percentage change the results
2 under subparagraph (B) are from the preceding
3 year (expressed in positives and negatives),

4 “(4) contain a table of the 10 most costly tax
5 expenditures, and the cost of such expenditures, for
6 the fiscal year ending in the preceding taxable year,

7 “(5) contain the annual budget review described
8 in subsection (e),

9 “(6) contain the graphs described in para-
10 graphs (1) and (2) of section 7523(a) for the fiscal
11 year ending in the preceding taxable year,

12 “(7) be not more than 4 pages in length, and

13 “(8) contain the Internet address of the Web
14 site of the Department of the Treasury described in
15 subsection subsection (f).

16 “(c) SPENDING CATEGORY.—

17 “(1) IN GENERAL.—A spending category re-
18 ferred to in this subsection is one of the following:

19 “(A) Administration of Justice.

20 “(B) Agriculture.

21 “(C) Allowances.

22 “(D) Commerce and Housing Credit.

23 “(E) Community and Regional Develop-
24 ment.

1 “(F) Education, Training, Employment,
2 and Social Services.

3 “(G) Energy.

4 “(H) General Science, Space, and Tech-
5 nology.

6 “(I) General Government.

7 “(J) Health.

8 “(K) Income Security.

9 “(L) International Affairs.

10 “(M) International Development and Hu-
11 manitarian Assistance.

12 “(N) Medicare.

13 “(O) Medicaid.

14 “(P) National Defense.

15 “(Q) Natural Resources and Environment.

16 “(R) Net Interest on the National Debt.

17 “(S) Ongoing military operation authorized
18 under a formal declaration of war by Congress
19 or resolution passed by the United Nations Se-
20 curity Council, including Operation New Dawn,
21 Operation Iraqi Freedom, and Operation En-
22 during Freedom, with each such military oper-
23 ation listed as a separate spending category.

24 “(T) Salaries and Benefits for Members of
25 Congress.

1 “(U) Social Security.

2 “(V) Transportation.

3 “(W) Undistributed Offsetting Receipts.

4 “(X) Veterans Benefits and Services.

5 “(2) RULES RELATING TO APPROPRIATE
6 SPENDING CATEGORIES.—

7 “(A) IN GENERAL.—For purposes of para-
8 graph (1)—

9 “(i) the spending categories shall be
10 set forth in order of cost, with the greatest
11 expense stated first, and

12 “(ii) each spending category shall
13 have a one sentence, general description of
14 the programs, projects, and activities com-
15 prising that spending category.

16 “(B) PROGRAMS, PROJECTS, AND ACTIVI-
17 TIES.—The Secretary shall assign each Federal
18 program, project, or activity to one of the cat-
19 egories described in paragraph (1). Once as-
20 signed, the program, project, or activity cannot
21 be moved to a different spending category in
22 subsequent years. If a program, project, or ac-
23 tivity changes in material substance, the Sec-
24 retary may, in consultation with Congress,

1 move the program, project, or activity to the
2 appropriate spending category.

3 “(d) TAX EXPENDITURES.—For purposes of this sec-
4 tion, the term ‘tax expenditure’ shall have the meaning
5 given such term by section 3(3) of the Congressional
6 Budget and Impoundment Control Act of 1974 (2 U.S.C.
7 621).

8 “(e) ANNUAL BUDGET REVIEW.—The annual budget
9 review described in this subsection with respect to a fiscal
10 year shall be prepared by the Secretary in consultation
11 with the Congressional Budget Office and shall—

12 “(1) use the budget projections prepared by the
13 Congressional Budget Office, and

14 “(2) include—

15 “(A) an estimate of total Federal receipts
16 and outlays for the current fiscal year,

17 “(B) actual Federal receipts and outlays
18 for the preceding 5 fiscal years, and

19 “(C) projections of Federal receipts and
20 outlays for the succeeding 10 fiscal years.

21 “(f) RULE RELATING TO NONRESIDENT ALIENS.—
22 Subsection (a) shall not apply to an individual who is a
23 nonresident alien (within the meaning of section
24 7701(b)(1)(B)).

25 “(g) WEB SITE.—

1 “(1) IN GENERAL.—The Web site referred to in
2 this subsection is a Web site on which a taxpayer
3 can input his Federal income tax liability and see
4 more detailed information concerning each of the
5 categories contained in his Tax Receipt.

6 “(2) PERIOD FOR MAINTAINING TAX RE-
7 CEIPTS.—The Web site shall maintain a copy of the
8 receipt for each taxpayer for the previous 5 years.

9 “(3) PROTECTION OF TAXPAYER INFORMA-
10 TION.—In making information available on a Web
11 site pursuant to this section, the Secretary shall en-
12 sure proper access to online taxpayer records and
13 shall protect the security and privacy of taxpayer in-
14 formation online.”.

15 (b) CLERICAL AMENDMENT.—The table of sections
16 for chapter 77 of such Code is amended by adding at the
17 end the following new item:

“Sec. 7529. Taxpayer receipt.”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to returns for taxable years begin-
20 ning after the date of the enactment of this Act.

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