

112TH CONGRESS
1ST SESSION

S. 246

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 1, 2011

Mr. CASEY (for himself and Mr. ENZI) 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 permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

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 “Recovering Missing
5 Children Act”.

1 **SEC. 2. DISCLOSURE OF CERTAIN RETURN INFORMATION**
2 **RELATING TO MISSING OR EXPLOITED CHIL-**
3 **DREN INVESTIGATIONS.**

4 (a) IN GENERAL.—Paragraph (1) of section 6103(i)
5 of the Internal Revenue Code of 1986 is amended—

6 (1) by inserting “or pertaining to the case of a
7 missing or exploited child,” after “may be a party,”
8 in subparagraph (A)(i),

9 (2) by inserting “or to such a case of a missing
10 or exploited child,” after “may be a party,” in sub-
11 paragraph (A)(iii), and

12 (3) by inserting “(or any criminal investigation
13 or proceeding, in the case of a matter relating to a
14 missing or exploited child)” after “concerning such
15 act” in subparagraph (B)(iii).

16 (b) DISCLOSURE TO STATE AND LOCAL LAW EN-
17 FORCEMENT AGENCIES.—

18 (1) IN GENERAL.—Paragraph (1) of section
19 6103(i) of the Internal Revenue Code of 1986 is
20 amended by adding at the end the following new
21 subparagraph:

22 “(C) DISCLOSURE TO STATE AND LOCAL
23 LAW ENFORCEMENT AGENCIES IN THE CASE OF
24 MATTERS PERTAINING TO A MISSING OR EX-
25 PLOITED CHILD.—The head of any Federal
26 agency may disclose any return or return infor-

1 mation obtained under subparagraph (A) to of-
 2 ficers and employees of any State or local law
 3 enforcement agency but only if such State or
 4 local law enforcement agency is part of a team
 5 with the Federal agency in the investigation
 6 pertaining to a missing or exploited child and
 7 such information is disclosed only to such offi-
 8 cers and employees who are personally and di-
 9 rectly engaged in such investigation.”.

10 (2) CONFORMING AMENDMENTS.—

11 (A) Paragraph (2) of section 6103(a) of
 12 such Code is amended by striking “subsection
 13 (i)(7)(A)” and inserting “subsection (i)(1)(C)
 14 or (7)(A)”.

15 (B) Paragraph (4) of section 6103(p) of
 16 such Code is amended by striking “(i)(3)(B)(i)”
 17 in the matter preceding subparagraph (A) and
 18 inserting “(i)(1)(C), (3)(B)(i),”.

19 (C) Paragraph (2) of section 7213(a) of
 20 such Code is amended by striking “(i)(3)(B)(i)”
 21 and inserting “(i)(1)(C), (3)(B)(i),”.

22 (c) EFFECTIVE DATE.—The amendments made by
 23 this section shall apply to disclosures made after the date
 24 of the enactment of this Act.

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