

118TH CONGRESS
1ST SESSION

H. R. 3789

To amend the Internal Revenue Code of 1986 to give the National Taxpayer Advocate the authority to comment on Treasury regulations.

IN THE HOUSE OF REPRESENTATIVES

JUNE 1, 2023

Mr. NEGUSE 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 give the National Taxpayer Advocate the authority to comment on Treasury regulations.

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 “Comprehensive Legis-
5 lation Ensuring Accountability and Responsiveness Act of
6 2023” or the “CLEAR Act of 2023”.

1 **SEC. 2. AUTHORITY OF THE NATIONAL TAXPAYER ADVO-**
2 **CATE TO COMMENT ON TREASURY REGULA-**
3 **TIONS.**

4 (a) IN GENERAL.—Section 7805 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(g) REVIEW OF IMPACT OF REGULATIONS ON TAX-
8 PAYER RIGHTS.—

9 “(1) SUBMISSIONS TO NATIONAL TAXPAYER AD-
10 VOCATE.—Prior to publication of any proposed or
11 temporary regulation by the Secretary, the Secretary
12 shall submit such regulation to the National Tax-
13 payer Advocate for comment on the impact of such
14 regulation on taxpayer rights or taxpayer burden.
15 Not later than the date 4 weeks after the date of
16 such submission, the National Taxpayer Advocate
17 shall submit comments, if any, on such regulation to
18 the Secretary.

19 “(2) CONSIDERATION OF COMMENTS.—In pre-
20 scribing any final regulation which supersedes a pro-
21 posed or temporary regulation with respect to which
22 the National Taxpayer Advocate has submitted com-
23 ments—

24 “(A) the Secretary shall consider the com-
25 ments of the National Taxpayer Advocate on
26 such proposed or temporary regulation, and

1 “(B) the Secretary shall discuss its re-
2 sponse to such comments in the preamble of
3 such final regulation.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply with respect to regulations issued
6 after the date of the enactment of this Act.

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