

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 828  
OFFERED BY MR. CHAFFETZ OF UTAH**

Strike all after the enacting clause and insert the following:

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Federal Employee Tax  
3 Accountability Act of 2011”.

4 **SEC. 2. INELIGIBILITY OF PERSONS HAVING SERIOUSLY**  
5                   **DELINQUENT TAX DEBTS FOR FEDERAL EM-**  
6                   **PLOYMENT.**

7       (a) IN GENERAL.—Chapter 73 of title 5, United  
8 States Code, is amended by adding at the end the fol-  
9 lowing:

10 “SUBCHAPTER VIII—INELIGIBILITY OF PER-  
11       SONS HAVING SERIOUSLY DELINQUENT  
12       TAX DEBTS FOR FEDERAL EMPLOYMENT

13 **“§ 7381. Definitions**

14       “For purposes of this subchapter—

15               “(1) the term ‘seriously delinquent tax debt’  
16       means an outstanding debt under the Internal Rev-  
17       enue Code of 1986 for which a notice of lien has  
18       been filed in public records pursuant to section 6323

1 of such Code, except that such term does not in-  
2 clude—

3 “(A) a debt that is being paid in a timely  
4 manner pursuant to an agreement under sec-  
5 tion 6159 or section 7122 of such Code; and

6 “(B) a debt with respect to which a collec-  
7 tion due process hearing under section 6330 of  
8 such Code, or relief under subsection (a), (b),  
9 or (f) of section 6015 of such Code, is re-  
10 quested or pending;

11 “(2) the term ‘employee’ means an employee in  
12 or under an agency, including an individual de-  
13 scribed in sections 2104(b) and 2105(e); and

14 “(3) the term ‘agency’ means—

15 “(A) an Executive agency;

16 “(B) the United States Postal Service;

17 “(C) the Postal Regulatory Commission;

18 and

19 “(D) an employing authority in the legisla-  
20 tive branch.

21 **“§ 7382. Ineligibility for employment**

22 “(a) IN GENERAL.—Any person who has a seriously  
23 delinquent tax debt shall be ineligible to be appointed or  
24 to continue serving as an employee.

1       “(b) DISCLOSURE REQUIREMENT.—The head of each  
2 agency shall take appropriate measures to ensure that  
3 each person applying for employment with such agency  
4 shall be required to submit (as part of the application for  
5 employment) certification that such person does not have  
6 any seriously delinquent tax debt.

7       **“§ 7383. Review of public records**

8       “(a) IN GENERAL.—Each agency shall provide for  
9 such reviews of public records as the head of such agency  
10 considers appropriate to determine if a notice of lien (as  
11 described in section 7381(1)) has been filed with respect  
12 to an employee of or an applicant for employment with  
13 such agency.

14       “(b) ADDITIONAL REQUESTS.—If a notice of lien is  
15 discovered under subsection (a) with respect to an em-  
16 ployee or applicant for employment, the agency may—

17               “(1) request that the employee or applicant exe-  
18 cute and submit a form authorizing the Secretary of  
19 the Treasury to disclose to the head of the agency  
20 information limited to describing whether the em-  
21 ployee or applicant has a seriously delinquent tax  
22 debt; and

23               “(2) contact the Secretary of the Treasury to  
24 request tax information limited to describing wheth-

1 er the employee or applicant has a seriously delin-  
2 quent tax debt.

3 “(c) AUTHORIZATION FORM.—The Secretary of the  
4 Treasury shall make available to all agencies a standard  
5 form for the authorization described in subsection (b)(1).

6 “(d) NEGATIVE CONSIDERATION.—The head of an  
7 agency, in considering an individual’s application for em-  
8 ployment or in making an employee appraisal or evalua-  
9 tion, shall give negative consideration to a refusal or fail-  
10 ure to comply with a request under subsection (b)(1).

11 **“§ 7384. Confidentiality**

12 “Neither the head nor any other employee of an agen-  
13 cy may—

14 “(1) use any information furnished under the  
15 provisions of this subchapter for any purpose other  
16 than the administration of this subchapter;

17 “(2) make any publication whereby the infor-  
18 mation furnished by or with respect to any par-  
19 ticular individual under this subchapter can be iden-  
20 tified; or

21 “(3) permit anyone who is not an employee of  
22 such agency to examine or otherwise have access to  
23 any such information.”.

1 (b) CLERICAL AMENDMENT.—The analysis for chap-  
2 ter 73 of title 5, United States Code, is amended by add-  
3 ing at the end the following:

“SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY  
DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

- “7381. Definitions.
- “7382. Ineligibility for employment.
- “7383. Review of public records.
- “7384. Confidentiality.”.

4 **SEC. 3. EFFECTIVE DATE.**

5 This Act and the amendments made by this Act shall  
6 take effect 9 months after the date of enactment of this  
7 Act.

