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(Original Signature of Member)

114TH CONGRESS
2^D SESSION

H. R.

To amend chapter 31 of title 44, United States Code, to require the maintenance of certain records for 3 years, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

M. _____ introduced the following bill; which was referred to the Committee on _____

A BILL

To amend chapter 31 of title 44, United States Code, to require the maintenance of certain records for 3 years, and for other purposes.

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 “Ditto Act of 2016”.

5 **SEC. 2. REQUIREMENT TO MAINTAIN RECORDS.**

6 (a) AMENDMENT.—Chapter 31 of title 44, United
7 States Code, is amended by adding at the end the fol-
8 lowing new section:

1 **“§ 3108. Requirement to maintain records**

2 “(a) IN GENERAL.—If the Internal Revenue Service
3 obtains a preserved record, the Internal Revenue Service
4 shall preserve for not less than 3 years from the date on
5 which the record was obtained—

6 “(1) the preserved record or a copy of the pre-
7 served record; and

8 “(2) all records related to the preserved record.

9 “(b) PRESERVED RECORD DEFINED.—In this sec-
10 tion, the term ‘preserved record’ means any record that
11 is maintained by a person pursuant to a rule, guidance,
12 or other directive that requires or recommends a person
13 maintain records for a particular period of time on a par-
14 ticular matter.

15 “(c) RULE OF CONSTRUCTION.—Nothing in this sec-
16 tion shall be construed as—

17 “(1) limiting the preservation of a preserved
18 record for a longer period of time than is required
19 by this section; or

20 “(2) shortening the period of time a preserved
21 record is otherwise required to be maintained.”.

22 (b) TECHNICAL AND CONFORMING AMENDMENT.—

23 The table of sections for chapter 31 of title 44, United
24 States Code, is amended by adding at the end the fol-
25 lowing new item:

“3108. Requirement to maintain records.”.

1 (c) **EFFECTIVE DATE; APPLICABILITY.**—The amend-
2 ments made by this section shall take effect as of the date
3 of the enactment of this Act and shall apply with respect
4 to any preserved record (as such term is defined in section
5 3108(b) of title 44, United States Code, as added by sub-
6 section (a)) obtained on or after the effective date.