

113TH CONGRESS
1ST SESSION

S. _____

To amend title 18, United States Code, to prevent discriminatory misconduct against taxpayers by Federal officers and employees, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. RUBIO introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend title 18, United States Code, to prevent discriminatory misconduct against taxpayers by Federal officers and employees, 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 “Taxpayer Non-
5 discrimination & Protection Act of 2013”.

6 **SEC. 2. MISCONDUCT AGAINST TAXPAYERS BY INTERNAL**
7 **REVENUE SERVICE EMPLOYEES.**

8 (a) CRIMINAL LIABILITY.—Chapter 13 of title 18,
9 United States Code, is amended by adding at the end the
10 following:

1 **“§ 250. Misconduct against taxpayers by Internal Rev-**
2 **enue Service employees**

3 “Whoever being an employee of the Internal Revenue
4 Service, engages, during the performance of that employ-
5 ee’s official duties, in an act or omission described in sec-
6 tion 1203(b) of the Internal Revenue Service Restruc-
7 turing and Reform Act of 1998 shall be fined under this
8 title or imprisoned not more than 5 years, or both.”.

9 (b) CLARIFICATION OF ACTS AND OMISSION CONSTI-
10 TUTING MISCONDUCT.—For purposes of section 1203 of
11 the Internal Revenue Service Restructuring and Reform
12 Act of 1998 and section 250 of title 18, United States
13 Code (as added by this section) the protections and guar-
14 antees afforded under the First Amendment of the Con-
15 stitution of the United States to political speech and polit-
16 ical expression shall not fail to be treated as rights under
17 the Constitution of the United States referred to in section
18 1203(b) of the Internal Revenue Service Restructuring
19 and Reform Act of 1998.

20 (c) CLERICAL AMENDMENT.—The table of sections
21 for chapter 13 of title 18, United States Code, is amended
22 by adding after the item relating to section 249 the fol-
23 lowing:

“250. Discriminatory misconduct against taxpayers by Federal officers and em-
ployees.”.