

AMENDMENT TO RULES COMMITTEE PRINT 114-

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OFFERED BY MR. KATKO OF NEW YORK

Page 4, after line 7, add the following:

1 **SEC. 3. PROHIBITION ON DESIGNATION OF INDIVIDUALS**
2 **WHO ARE NOT EMPLOYEES OF THE IRS TO**
3 **EXAMINE CERTAIN BOOKS AND WITNESSES.**

4 (a) **IN GENERAL.**—Section 6103(n) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following: “No such person may be designated to re-
7 ceive summoned books, papers, records, or other data and
8 to take summoned testimony under oath.”.

9 (b) **EFFECTIVE DATE.**—The amendment made by
10 subsection (a) shall take effect on the date of the enact-
11 ment of this Act and shall apply to any designation of
12 a person under section 6103(n) of the Internal Revenue
13 Code of 1986 pursuant to section 301.7602–1T of the
14 temporary regulations adopted June 17, 2014 (TD 9669),
15 that is in effect on the date of enactment of this Act.

