AMENDMENT TO THE RULES COMMITTEE PRINT
OF H.R. 624
OFFERED BY MS. WASSERMAN SCHULTZ OF
FLORIDA

At the end of the bill, add the following new section:

SEC. 4. STOPPING TAX OFFENDERS AND PROSECUTING
IDENTITY THEFT ACT OF 2013.

(a) SHORT TITLE.—This section may be cited as the “Stopping Tax Offenders and Prosecuting Identity Theft Act of 2013” or the “STOP Identity Theft Act of 2013”.

(b) USE OF DEPARTMENT OF JUSTICE RESOURCES WITH REGARD TO TAX RETURN IDENTITY THEFT.—

(1) IN GENERAL.—The Attorney General should make use of all existing resources of the Department of Justice, including any appropriate task forces, to bring more perpetrators of tax return identity theft to justice.

(2) CONSIDERATIONS TO BE TAKEN INTO ACCOUNT.—In carrying out this section, the Attorney General should take into account the following:

   (A) The need to concentrate efforts in those areas of the country where the crime is most frequently reported.
(B) The need to coordinate with State and local authorities for the most efficient use of their laws and resources to prosecute and prevent the crime.

(C) The need to protect vulnerable groups, such as veterans, seniors, and minors (especially foster children) from becoming victims or otherwise used in the offense.

(e) Victims of Identity Theft May Include Organizations.—Chapter 47 of title 18, United States Code, is amended—

(1) in section 1028—

(A) in subsection (a)(7), by inserting “(including an organization)” after “another person”; and

(B) in subsection (d)(7), in the matter preceding subparagraph (A), by inserting “or other person” after “specific individual”; and

(2) in section 1028A(a)(1), by inserting “(including an organization)” after “another person”.

(d) Identity Theft for Purposes of Tax Fraud.—Section 1028(b)(3) of title 18, United States Code, is amended—

(1) in subparagraph (B), by striking “or” at the end;
(2) in subparagraph (C), by inserting “or” after the semicolon; and

(3) by adding at the end the following:

“(D) during and in relation to a felony under section 7206 or 7207 of the Internal Revenue Code of 1986;”.

(e) REPORTING REQUIREMENT.—

(1) GENERALLY.—Beginning with the first report made more than 9 months after the date of the enactment of this Act under section 1116 of title 31, United States Code, the Attorney General shall include in such report the information described in paragraph (2) of this subsection as to progress in implementing this section and the amendments made by this section.

(2) CONTENTS.—The information referred to in paragraph (1) is as follows:

(A) Information readily available to the Department of Justice about trends in the incidence of tax return identity theft.

(B) The effectiveness of statutory tools, including those provided by this Act, in aiding the Department of Justice in the prosecution of tax return identity theft.
(C) Recommendations on additional statutory tools that would aid in removing barriers to effective prosecution of tax return identity theft.

(D) The status on implementing the recommendations of the Department’s March 2010 Audit Report 10–21 entitled “The Department of Justice’s Efforts to Combat Identity Theft”.

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