

**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:

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

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

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

8 (1) **IN GENERAL.**—The Attorney General
9 should make use of all existing resources of the De-
10 partment of Justice, including any appropriate task
11 forces, to bring more perpetrators of tax return
12 identity theft to justice.

13 (2) **CONSIDERATIONS TO BE TAKEN INTO AC-**
14 **COUNT.**—In carrying out this section, the Attorney
15 General should take into account the following:

16 (A) The need to concentrate efforts in
17 those areas of the country where the crime is
18 most frequently reported.

1 (B) The need to coordinate with State and
2 local authorities for the most efficient use of
3 their laws and resources to prosecute and pre-
4 vent the crime.

5 (C) The need to protect vulnerable groups,
6 such as veterans, seniors, and minors (espe-
7 cially foster children) from becoming victims or
8 otherwise used in the offense.

9 (c) VICTIMS OF IDENTITY THEFT MAY INCLUDE OR-
10 GANIZATIONS.—Chapter 47 of title 18, United States
11 Code, is amended—

12 (1) in section 1028—

13 (A) in subsection (a)(7), by inserting “(in-
14 cluding an organization)” after “another per-
15 son”; and

16 (B) in subsection (d)(7), in the matter pre-
17 ceding subparagraph (A), by inserting “or other
18 person” after “specific individual”; and

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

21 (d) IDENTITY THEFT FOR PURPOSES OF TAX
22 FRAUD.—Section 1028(b)(3) of title 18, United States
23 Code, is amended—

24 (1) in subparagraph (B), by striking “or” at
25 the end;

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

3 (3) by adding at the end the following:

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

7 (e) REPORTING REQUIREMENT.—

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

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

18 (A) Information readily available to the
19 Department of Justice about trends in the inci-
20 dence of tax return identity theft.

21 (B) The effectiveness of statutory tools, in-
22 cluding those provided by this Act, in aiding the
23 Department of Justice in the prosecution of tax
24 return identity theft.

1 (C) Recommendations on additional statu-
2 tory tools that would aid in removing barriers
3 to effective prosecution of tax return identity
4 theft.

5 (D) The status on implementing the rec-
6 ommendations of the Department's March 2010
7 Audit Report 10-21 entitled "The Department
8 of Justice's Efforts to Combat Identity Theft".

