

114TH CONGRESS  
1ST SESSION

# H. R. 3209

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2015

Mr. PAULSEN (for himself, Mr. COURTNEY, Ms. SLAUGHTER, Mr. REICHERT, and Ms. JENKINS of Kansas) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

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 “Recovering Missing  
5 Children Act”.

1 **SEC. 2. DISCLOSURE OF CERTAIN RETURN INFORMATION**  
2 **RELATING TO MISSING OR EXPLOITED CHIL-**  
3 **DREN INVESTIGATIONS.**

4 (a) IN GENERAL.—Section 6103(i)(1) of the Internal  
5 Revenue Code of 1986 is amended—

6 (1) by inserting “or pertaining to the case of a  
7 missing or exploited child,” after “may be a party,”  
8 in subparagraph (A)(i),

9 (2) by inserting “or to such a case of a missing  
10 or exploited child,” after “may be a party,” in sub-  
11 paragraph (A)(iii), and

12 (3) by inserting “(or any criminal investigation  
13 or proceeding, in the case of a matter relating to a  
14 missing or exploited child)” after “concerning such  
15 act” in subparagraph (B)(iii).

16 (b) DISCLOSURE TO STATE AND LOCAL LAW EN-  
17 FORCEMENT AGENCIES.—

18 (1) IN GENERAL.—Section 6103(i)(1) of the In-  
19 ternal Revenue Code of 1986 is amended by adding  
20 at the end the following new subparagraph:

21 “(C) DISCLOSURE TO STATE AND LOCAL  
22 LAW ENFORCEMENT AGENCIES IN THE CASE OF  
23 MATTERS PERTAINING TO A MISSING OR EX-  
24 PLOITED CHILD.—

25 “(i) IN GENERAL.—In the case of an  
26 investigation pertaining to a missing or ex-

1           ploited child, the head of any Federal  
2           agency, or his designee, may disclose any  
3           return or return information obtained  
4           under subparagraph (A) to officers and  
5           employees of any State or local law en-  
6           forcement agency, but only if—

7                   “(I) such State or local law en-  
8                   forcement agency is part of a team  
9                   with the Federal agency in such inves-  
10                  tigation, and

11                   “(II) such information is dis-  
12                   closed only to such officers and em-  
13                   ployees who are personally and di-  
14                   rectly engaged in such investigation.

15                   “(ii) LIMITATION ON USE OF INFOR-  
16                   MATION.—Information disclosed under this  
17                   subparagraph shall be solely for the use of  
18                   such officers and employees in locating the  
19                   missing child, in a grand jury proceeding,  
20                   or in any preparation for, or investigation  
21                   which may result in, a judicial or adminis-  
22                   trative proceeding.”.

23           (2) CONFORMING AMENDMENTS.—

1           (A) Section 6103(a)(2) of such Code is  
2 amended by striking “subsection (i)(7)(A)” and  
3 inserting “subsection (i)(1)(C) or (7)(A)”.

4           (B) Section 6103(p)(4) of such Code is  
5 amended by striking “(i)(3)(B)(i)” in the mat-  
6 ter preceding subparagraph (A) and inserting  
7 “(i)(1)(C), (3)(B)(i),”.

8           (C) Section 7213(a)(2) of such Code is  
9 amended by striking “(i)(3)(B)(i)” and insert-  
10 ing “(i)(1)(C), (3)(B)(i),”.

11       (c) EFFECTIVE DATE.—The amendments made by  
12 this section shall apply to disclosures made after the date  
13 of the enactment of this Act.

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