AMENDMENT NO.________ Calendar No._____

Purpose: To prohibit the employment by the Department of Defense of individuals and contractors with seriously delinquent tax debts.

IN THE SENATE OF THE UNITED STATES—113th Cong., 1st Sess.

S. 1197

To authorize the appointment of military and civilian personnel of the Department of Defense and the military departments which are under its control, subject to the provisions.

Referral:

AMENDMENT intended to be proposed by Mr. COBURN

Viz:

1 At the appropriate place, insert the following:

2 SEC. _____. PROHIBITION ON EMPLOYMENT BY THE DEPARTMENT OF DEFENSE OF INDIVIDUALS AND CONTRACTORS WITH SERIOUSLY DELINQUENT TAX DEBTS.

3 (a) PROHIBITION.—An individual or contractor with a seriously delinquent tax debt may not be appointed to, or continue serving in, a position within or funded by the Department of Defense.
(b) **Seriously Delinquent Tax Debt Defined.**—In this section, the term "seriously delinquent tax debt" means an outstanding debt under the Internal Revenue Code of 1986 for which a notice of lien has been filed in public records pursuant to section 6323 of such Code, except that such term does not include—

1. a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or section 7122 of such Code; and

2. a debt with respect to which a collection due process hearing under section 6330 of such Code, or relief under subsection (a), (b), or (f) of section 6015 of such Code, is requested or pending.