112th Congress
1st Session

S. __________

To amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment.

IN THE SENATE OF THE UNITED STATES

(FOR HIMSELF, AND MRS. MCCASKILL)

Mr. Coburn introduced the following bill; which was read twice and referred to the Committee on _____________

A BILL

To amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment.

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. INELIGIBILITY OF PERSONS HAVING SERI-
4 OUSLY DELINQUENT TAX DEBTS FOR FED-
5 ERAL EMPLOYMENT.

6 (a) IN GENERAL.—Chapter 73 of title 5, United
7 States Code, is amended by adding at the end the fol-
8 lowing:
“SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

§ 7381. Ineligibility of persons having seriously delinquent tax debts for Federal employment

“(a) DEFINITIONS.—For purposes of this section—

“(1) 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—

“(A) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or section 7122 of such Code; and

“(B) 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; and

“(2) the term ‘Federal employee’ means—

“(A) an employee, as defined by section 2105; and
“(B) an employee of the United States Postal Service or of the Postal Regulatory Commission.

“(b) INELIGIBILITY FOR FEDERAL EMPLOYMENT.—An individual who has a seriously delinquent tax debt shall be ineligible to be appointed, or to continue serving, as a Federal employee.

“(c) REGULATIONS.—The Office of Personnel Management shall, for purposes of carrying out this section with respect to the executive branch, prescribe any regulations which the Office considers necessary.”.

(b) CLERICAL AMENDMENT.—The analysis for chapter 73 of title 5, United States Code, is amended by adding at the end the following:

"SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

"7381. Ineligibility of persons having seriously delinquent tax debts for Federal employment."