AMENDMENT NO. _______  Calendar No. _______

Purpose: To amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be suspended from Federal employment.


S. 1813

AMENDMENT NO. 1597

By _______ and _______

To: S. 1813

2d

AMENDMENT INTRODUCED TO BE PROPOSED BY S. COBURN (FOR HIMSELF, AND MR. MCCAIN)

Viz:

1. At the appropriate place, insert the following:

2. SEC. ___ SUSPENSION OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT.

3. (a) IN GENERAL.—Chapter 73 of title 5, United

6. States Code, is amended by adding at the end the fol-

7. lowing:
“SUBCHAPTER VIII—SUSPENSION OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

§ 7381. Suspension 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) SUSPENSION FROM FEDERAL EMPLOYMENT.—An individual who has a seriously delinquent tax debt shall be ineligible to be appointed as a Federal employee and, if serving as a Federal employee, shall be suspended without pay until the seriously delinquent tax debt is being paid in a timely manner pursuant to an agreement under section 6159 or section 7122 of the Internal Revenue Code of 1986 or has been repaid in full.

“(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—SUSPENSION OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT"

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