AMENDMENT NO._______ Calendar No._____

Purpose: To prohibit individuals and entities with seriously delinquent tax debt from receiving Federal farm subsidies.


S. 3240

To read:

AMENDMENT NO. 2225 or

By Coburn

Referr

To: s. 3240

Viz:

1 At the appropriate place, insert the following:

2 SEC. ___ . PROHIBITION ON FEDERAL FINANCIAL ASSISTANCE BY PERSONS HAVING SERIously DELINQUENT TAX DEBTS.

3 (a) DEFINITION OF SERIously DELINQUENT TAX DEBT.—In this section:

4 (1) IN GENERAL.—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 that Code.
(2) Exclusions.—The term "seriously delinquent tax debt" does not include—

(A) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or 7122 of Internal Revenue Code of 1986; and

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

(b) Prohibition.—Notwithstanding any other provision of this Act or an amendment made by this Act, an individual or entity who has a seriously delinquent tax debt shall be ineligible to receive financial assistance (including any payment, loan, grant, contract, or subsidy) under this Act or an amendment made by this Act during the pendency of such seriously delinquent tax debt.

(c) Regulations.—The Secretary of Agriculture, in conjunction with the Secretary of the Treasury, shall issue such regulations as the Secretary considers necessary to carry out this section.