

Tom Coburn
S.L.C.

AMENDMENT NO. _____ Calendar No. _____

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

IN THE **AMENDMENT N^o 1003^{ess.}**

By Coburn

To: _____

Refer S. 954 nd

3
Page(s)

GPO: 2012 77-320 (mac)

AMENDMENT intended to be proposed by Mr. COBURN

Viz:

1 At the end of subtitle C of title XII, add the fol-
2 lowing:

3 **SEC. 122** . **PROHIBITION ON FEDERAL FINANCIAL AS-**
4 **SISTANCE BY PERSONS HAVING SERIOUSLY**
5 **DELINQUENT TAX DEBTS.**

6 (a) DEFINITION OF SERIOUSLY DELINQUENT TAX
7 DEBT.—In this section:

8 (1) IN GENERAL.—The term “seriously delin-
9 quent tax debt” means an outstanding debt under
10 the Internal Revenue Code of 1986 for which a no-
11 tice of lien has been filed in public records pursuant
12 to section 6323 of that Code.

1 (2) EXCLUSIONS.—The term “seriously delin-
2 quent tax debt” does not include—

3 (A) a debt that is being paid in a timely
4 manner pursuant to an agreement under sec-
5 tion 6159 or 7122 of Internal Revenue Code of
6 1986; and

7 (B) a debt with respect to which a collec-
8 tion due process hearing under section 6330 of
9 that Code, or relief under subsection (a), (b), or
10 (f) of section 6015 of that Code, is requested or
11 pending.

12 (b) PROHIBITION.—Notwithstanding any other provi-
13 sion of this Act or an amendment made by this Act and
14 subject to subsection (c), an individual or entity who has
15 a seriously delinquent tax debt shall be ineligible to receive
16 financial assistance (including any payment, loan, grant,
17 contract, or subsidy) under this Act or an amendment
18 made by this Act during the pendency of such seriously
19 delinquent tax debt.

20 (c) LIMITATION.—Subsection (b) shall not apply to
21 any benefits or assistance provided under the supple-
22 mental nutrition assistance program established under the
23 Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.).

24 (d) REGULATIONS.—The Secretary of Agriculture, in
25 conjunction with the Secretary of the Treasury, shall issue

- 1 such regulations as the Secretary considers necessary to
- 2 carry out this section.