


(Original Signature of Member)

111TH CONGRESS
1ST SESSION

H. R. 2343

To amend the Internal Revenue Code of 1986 to repeal the partial payment requirement on submissions of offers-in-compromise.

IN THE HOUSE OF REPRESENTATIVES

Mr. LEWIS of Georgia (for himself and Mr. BOUSTANY) introduced the following bill; which was referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to repeal the partial payment requirement on submissions of offers-in-compromise.

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. SHORT TITLE.**

4 This Act may be cited as the "Tax Compromise Im-
5 provement Act of 2009".

1 SEC. 2. REPEAL OF PARTIAL PAYMENT REQUIREMENT ON
2 SUBMISSIONS OF OFFERS-IN-COMPROMISE.

3 (a) IN GENERAL.—Section 7122 of the Internal Rev-
4 enue Code of 1986 is amended by striking subsection (c)
5 and by redesignating subsections (d), (e), (f), and (g) as
6 subsection (c), (d), (e), and (f), respectively.

7 (b) CONFORMING AMENDMENTS.—

8 (1) Paragraph (3) of section 7122(d) of such
9 Code is amended—

10 (A) by inserting “and” at the end of the
11 subparagraph (A),

12 (B) by striking “, and” at the end of sub-
13 paragraph (B) and inserting a period, and

14 (C) by striking subparagraph (C).

15 (2) Subsection (f) of section 6159 of such Code
16 is amended by striking “section 7122(e)” and insert-
17 ing “section 7122(d)”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to offers submitted after the date
20 of the enactment of this Act.