

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 3209
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Recovering Missing
3 Children Act”.

4 SEC. 2. DISCLOSURE OF CERTAIN RETURN INFORMATION
5 RELATING TO MISSING OR EXPLOITED CHIL-
6 DREN INVESTIGATIONS.

7 (a) IN GENERAL.—Section 6103(i)(1) of the Internal
8 Revenue Code of 1986 is amended—

9 (1) by inserting “or pertaining to the case of a
10 missing or exploited child,” after “may be a party,”
11 in subparagraph (A)(i),

12 (2) by inserting “or to such a case of a missing
13 or exploited child,” after “may be a party,” in sub-
14 paragraph (A)(iii), and

15 (3) by inserting “(or any criminal investigation
16 or proceeding, in the case of a matter relating to a
17 missing or exploited child)” after “concerning such
18 act” in subparagraph (B)(iii).

1 (b) DISCLOSURE TO STATE AND LOCAL LAW EN-
2 FORCEMENT AGENCIES.—

3 (1) IN GENERAL.—Section 6103(i)(1) of the In-
4 ternal Revenue Code of 1986 is amended by adding
5 at the end the following new subparagraph:

6 “(C) DISCLOSURE TO STATE AND LOCAL
7 LAW ENFORCEMENT AGENCIES IN THE CASE OF
8 MATTERS PERTAINING TO A MISSING OR EX-
9 PLOITED CHILD.—

10 “(i) IN GENERAL.—In the case of an
11 investigation pertaining to a missing or ex-
12 ploited child, the head of any Federal
13 agency, or his designee, may disclose any
14 return or return information obtained
15 under subparagraph (A) to officers and
16 employees of any State or local law en-
17 forcement agency, but only if—

18 “(I) such State or local law en-
19 forcement agency is part of a team
20 with the Federal agency in such inves-
21 tigation, and

22 “(II) such information is dis-
23 closed only to such officers and em-
24 ployees who are personally and di-
25 rectly engaged in such investigation.

1 “(ii) LIMITATION ON USE OF INFOR-
2 MATION.—Information disclosed under this
3 subparagraph shall be solely for the use of
4 such officers and employees in locating the
5 missing child, in a grand jury proceeding,
6 or in any preparation for, or investigation
7 which may result in, a judicial or adminis-
8 trative proceeding.

9 “(iii) MISSING CHILD.—For purposes
10 of this subparagraph, the term ‘missing
11 child’ shall have the meaning given such
12 term by section 403 of the Missing Chil-
13 dren’s Assistance Act (42 U.S.C. 5772).

14 “(iv) EXPLOITED CHILD.—For pur-
15 poses of this subparagraph, the term ‘ex-
16 ploited child’ means a minor with respect
17 to whom there is reason to believe that a
18 specified offense against a minor (as de-
19 fined by section 111(7) of the Sex Of-
20 fender Registration and Notification Act
21 (42 U.S.C. 16911(7)) has or is occur-
22 ring.”.

23 (2) CONFORMING AMENDMENTS.—

1 (A) Section 6103(a)(2) of such Code is
2 amended by striking “subsection (i)(7)(A)” and
3 inserting “subsection (i)(1)(C) or (7)(A)”.

4 (B) Section 6103(p)(4) of such Code is
5 amended by striking “(i)(3)(B)(i)” in the mat-
6 ter preceding subparagraph (A) and inserting
7 “(i)(1)(C), (3)(B)(i),”.

8 (C) Section 7213(a)(2) of such Code is
9 amended by striking “(i)(3)(B)(i)” and insert-
10 ing “(i)(1)(C), (3)(B)(i),”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to disclosures made after the date
13 of the enactment of this Act.

