

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 997
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “National Taxpayer Ad-
3 vocate Enhancement Act of 2025”.

**4 SEC. 2. AUTHORITY OF TAXPAYER ADVOCATE TO APPOINT
5 COUNSEL.**

6 (a) IN GENERAL.—Section 7803(c)(2)(D)(i) of the
7 Internal Revenue Code of 1986 is amended by striking
8 “and” at the end of subclause (I), by redesignating sub-
9 clause (II) as subclause (III), and by inserting after sub-
10 clause (I) the following new subclause:

11 “(II) appoint counsel in the Of-
12 fice of the Taxpayer Advocate to re-
13 port directly to the National Taxpayer
14 Advocate, or delegate thereof; and”.

15 (b) CONFORMING AMENDMENT.—Section
16 7803(c)(2)(D)(i)(III) of such Code, as redesignated by
17 subsection (a), is amended by striking “any employee of
18 any local office of a taxpayer advocate described in sub-

1 clause (I)” and inserting “any employee of the Office of
2 the Taxpayer Advocate”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall take effect as if included in the enact-
5 ment of section 1102 of the Internal Revenue Service Re-
6 structuring and Reform Act of 1998.

