

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 9498
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 “Taxpayer Advocate
3 Participation Act”.

4 SEC. 2. AUTHORIZATION FOR NATIONAL TAXPAYER ADVOCATE TO APPEAR AS AMICUS CURIAE IN FEDERAL TAX CASES.

7 (a) IN GENERAL.—Section 7803(c)(2) of the Internal
8 Revenue Code of 1986 is amended by adding at the end
9 the following new subparagraph:

10 “(F) APPEARANCES AS AMICUS CURIAE.—

11 “(i) IN GENERAL.—The National Taxpayer Advocate may appear as amicus curiae in any action brought in a court of the United States related to Federal tax law. In any such action, the National Taxpayer Advocate may present the views of the National Taxpayer Advocate only with respect to an issue which may broadly affect the

1 rights of taxpayers, particularly the rights
2 described in subsection (a)(3).

3 “(ii) FEDERAL COURTS.—A court of
4 the United States shall grant the applica-
5 tion of the National Taxpayer Advocate to
6 appear in any action described in clause (i)
7 for the purposes described in such clause.”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall take effect on the date of the enactment
10 of this Act.

