AMENDMENT NO._____ Calendar No._____

Purpose: To amend title 18, United States Code, to prevent discriminatory misconduct against taxpayers by Federal officers and employees, and for other purposes.

IN THE SENATE OF THE UNITED STATES—113th Cong., 1st Sess.

S. 601

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. RUBIO

Viz:

At the appropriate place, insert the following:

SEC. _____. TAXPAYER NONDISCRIMINATION & PROTECTION ACT OF 2013.

(a) SHORT TITLE.—This section may be cited as the ''Taxpayer Nondiscrimination & Protection Act of 2013''.

(b) MISCONDUCT AGAINST TAXPAYERS BY INTERNAL REVENUE SERVICE EMPLOYEES.—

(1) CRIMINAL LIABILITY.—Chapter 13 of title 18, United States Code, is amended by adding at the end the following:

"§ 250. Misconduct against taxpayers by Internal Revenue Service employees

''Whoever being an employee of the Internal Revenue Service, engages, during the performance of that employee's official duties, in an act or omission described in section 1203(b) of the Internal Revenue Service Restructuring and Reform Act of 1998 shall be fined under this title or imprisoned not more than 5 years, or both.''.

(2) CLARIFICATION OF ACTS AND OMISSION CONSTITUTING MISCONDUCT.—For purposes of section 1203 of the Internal Revenue Service Restructuring and Reform Act of 1998 and section 250 of title 18, United States Code (as added by this section) the protections and guarantees afforded under the First Amendment of the Constitution of the United States to political speech and political expression shall not fail to be treated as rights under the Constitution of the United States referred to in section 1203(b) of the Internal Revenue Service Restructuring and Reform Act of 1998.

(3) CLERICAL AMENDMENT.—The table of sections for chapter 13 of title 18, United States Code, is amended by adding after the item relating to section 249 the following:

''250. Discriminatory misconduct against taxpayers by Federal officers and employees.''.