

113TH CONGRESS
2^D SESSION

H. R. 744

AN ACT

To provide effective criminal prosecutions for certain identity thefts, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Stopping Tax Offend-
3 ers and Prosecuting Identity Theft Act of 2014” or the
4 “STOP Identity Theft Act of 2014”.

5 **SEC. 2. USE OF DEPARTMENT OF JUSTICE RESOURCES**
6 **WITH REGARD TO TAX RETURN IDENTITY**
7 **THEFT.**

8 (a) IN GENERAL.—The Attorney General should
9 make use of all existing resources of the Department of
10 Justice, including any appropriate task forces, to bring
11 more perpetrators of tax return identity theft to justice.

12 (b) CONSIDERATIONS TO BE TAKEN INTO AC-
13 COUNT.—In carrying out this section, the Attorney Gen-
14 eral should take into account the following:

15 (1) The need to concentrate efforts in those
16 areas of the country where the crime is most fre-
17 quently reported.

18 (2) The need to coordinate with State and local
19 authorities for the most efficient use of their laws
20 and resources to prosecute and prevent the crime.

21 (3) The need to protect vulnerable groups, such
22 as veterans, seniors, and minors (especially foster
23 children) from becoming victims or otherwise used in
24 the offense.

1 **SEC. 3. VICTIMS OF IDENTITY THEFT MAY INCLUDE ORGA-**
2 **NIZATIONS.**

3 Chapter 47 of title 18, United States Code, is amend-
4 ed—

5 (1) in section 1028—

6 (A) in subsection (a)(7), by inserting “(in-
7 cluding an organization)” after “another per-
8 son”; and

9 (B) in subsection (d)(7), in the matter pre-
10 ceeding subparagraph (A), by inserting “or other
11 person” after “specific individual”; and

12 (2) in section 1028A(a)(1), by inserting “(in-
13 cluding an organization)” after “another person”.

14 **SEC. 4. IDENTITY THEFT FOR PURPOSES OF TAX FRAUD.**

15 Section 1028(b)(3) of title 18, United States Code,
16 is amended—

17 (1) in subparagraph (B), by striking “or” at
18 the end;

19 (2) in subparagraph (C), by inserting “or” after
20 the semicolon; and

21 (3) by adding at the end the following:

22 “(D) during and in relation to a felony
23 under section 7206 or 7207 of the Internal
24 Revenue Code of 1986;”.

1 **SEC. 5. REPORTING REQUIREMENT.**

2 Not later than 180 days after the date of the enact-
3 ment of this Act, the Attorney General shall submit to
4 the Committees on the Judiciary of the House of Rep-
5 resentatives and the Senate a report that contains the fol-
6 lowing information:

7 (1) Information readily available to the Depart-
8 ment of Justice about trends in the incidence of tax
9 return identity theft.

10 (2) Recommendations on additional statutory
11 tools that would aid in the effective prosecution of
12 tax return identity theft.

13 (3) The status on implementing the rec-
14 ommendations of the Department's March 2010
15 Audit Report 10-21 entitled "The Department of
16 Justice's Efforts to Combat Identity Theft".

Passed the House of Representatives September 8,
2014.

Attest:

Clerk.

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