

One Hundred Fifteenth Congress
of the
United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Wednesday,
the third day of January, two thousand and eighteen*

An Act

To amend title 28, United States Code, to permit other courts to transfer certain cases to United States Tax Court.

*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE.

This Act may be cited as the “Protecting Access to the Courts for Taxpayers Act”.

SEC. 2. TRANSFER OF CERTAIN CASES.

Section 1631 of title 28, United States Code, is amended by inserting “(or, for cases within the jurisdiction of the United States Tax Court, to that court)” after “any other such court”.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*