

AMENDMENT NO. _____ Calendar No. _____

Purpose: To modify provisions relating to the payment of back taxes to include all income and employment taxes owed, and for other purposes.

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

S. 744

To provide for comprehensive immigration reform and for other purposes.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENTS intended to be proposed by Mr. HATCH (for himself and Mr. RUBIO)

Viz:

1 On page 952, strike lines 4 through 21 and insert
2 the following:

3 “(2) PAYMENT OF TAXES.—

4 “(A) IN GENERAL.—An alien may not file
5 an application for registered provisional immi-
6 grant status under paragraph (1) unless the ap-
7 plicant has established the payment of any ap-
8 plicable Federal tax liability.

9 “(B) APPLICABLE FEDERAL TAX LIABIL-
10 ITY.—In this paragraph, the term ‘applicable

1 Federal tax liability’ means, with respect to an
2 alien—

3 “(i) all Federal income and employ-
4 ment taxes owed by such alien for any pe-
5 riod in which such alien was present in the
6 United States, and

7 “(ii) any interest and penalties owed
8 in connection with such taxes.

9 “(C) DEMONSTRATION OF COMPLIANCE.—

10 “(i) IN GENERAL.—An applicant shall
11 demonstrate compliance with this para-
12 graph by establishing to the satisfaction of
13 the Secretary of the Treasury that—

14 “(I) no applicable Federal tax li-
15 ability exists;

16 “(II) all outstanding applicable
17 Federal tax liabilities have been met;
18 or

19 “(III) the applicant has entered
20 into an agreement for payment of all
21 outstanding applicable Federal tax li-
22 abilities with the Secretary of the
23 Treasury.

24 “(ii) DOCUMENTATION.—The Sec-
25 retary of the Treasury shall—

1 “(I) maintain records and docu-
2 mentation for aliens who have estab-
3 lished the payment of all applicable
4 Federal tax liability to which this
5 paragraph applies; and

6 “(II) provide such documentation
7 to an alien upon request.

8 “(iii) SECRETARY OF THE TREAS-
9 URY.—For purposes of this paragraph, the
10 term ‘Secretary of the Treasury’ includes
11 any delegate (as defined in section
12 7701(a)(12)(A)(i) of the Internal Revenue
13 Code of 1986) of the Secretary of the
14 Treasury.

15 “(D) REGULATORY AUTHORITY.—The Sec-
16 retary of the Treasury shall issue regulations to
17 carry out the purposes of this paragraph, in-
18 cluding regulations relating to the determina-
19 tion of whether applicable Federal tax liability
20 has been satisfied and the issuance of docu-
21 mentation under subparagraph (C)(ii)(II).

22 On page 970, line 23, strike “has satisfied” and in-
23 sert “has established the payment of”.

1 On page 985, strike lines 1 through 19 and insert
2 the following:

3 “(2) PAYMENT OF TAXES.—

4 “(A) IN GENERAL.—An applicant may not
5 file an application for adjustment of status
6 under this section unless the applicant has es-
7 tablished the payment of any applicable Federal
8 tax liability.

9 “(B) APPLICABLE FEDERAL TAX LIABIL-
10 ITY.—In this paragraph, the term ‘applicable
11 Federal tax liability’ means, with respect to an
12 alien—

13 “(i) all Federal income and employ-
14 ment taxes owed by such alien for the pe-
15 riod beginning on the date on which the
16 applicant was authorized to work in the
17 United States as a registered provisional
18 immigrant under section 245(a), and

19 “(ii) any interest and penalties owed
20 in connection with such taxes.

21 “(C) DEMONSTRATION OF COMPLIANCE.—

22 “(i) IN GENERAL.—An applicant shall
23 demonstrate compliance with this para-
24 graph by establishing to the satisfaction of
25 the Secretary of the Treasury that—

1 “(I) no applicable Federal tax li-
2 ability exists;

3 “(II) all outstanding applicable
4 Federal tax liabilities have been met;
5 or

6 “(III) the alien has entered into
7 an agreement for payment of all out-
8 standing applicable Federal tax liabil-
9 ities with the Secretary of the Treas-
10 ury.

11 “(ii) DOCUMENTATION.—The Sec-
12 retary of the Treasury shall—

13 “(I) maintain records and docu-
14 mentation for aliens who have estab-
15 lished the payment of all applicable
16 Federal tax liability to which this
17 paragraph applies; and

18 “(II) provide such documentation
19 to an alien upon request.

20 “(iii) SECRETARY OF THE TREAS-
21 URY.—For purposes of this paragraph, the
22 term ‘Secretary of the Treasury’ includes
23 any delegate (as defined in section
24 7701(a)(12)(A)(i) of the Internal Revenue

1 Code of 1986) of the Secretary of the
2 Treasury.

3 “(D) REGULATORY AUTHORITY.—The Sec-
4 retary of the Treasury shall issue regulations to
5 carry out the purposes of this paragraph, in-
6 cluding regulations relating to the determina-
7 tion of whether applicable Federal tax liability
8 has been satisfied and the issuance of docu-
9 mentation under subparagraph (C)(ii)(II).

10 Beginning on page 1068, strike line 11 and all that
11 follows through page 1069, line 3, and insert the following:

12 “(4) PAYMENT OF TAXES.—

13 “(A) IN GENERAL.—An applicant may not
14 file an application for adjustment of status
15 under this section unless the applicant has es-
16 tablished the payment of any applicable Federal
17 tax liability.

18 “(B) APPLICABLE FEDERAL TAX LIABIL-
19 ITY.—In this paragraph, the term ‘applicable
20 Federal tax liability’ means, with respect to an
21 alien—

22 “(i) all Federal income and employ-
23 ment taxes owed by such alien for the pe-
24 riod beginning on the date on which the

1 applicant was authorized to work in the
2 United States in blue card status, and

3 “(ii) any interest and penalties owed
4 in connection with such taxes.

5 “(C) DEMONSTRATION OF COMPLIANCE.—

6 “(i) IN GENERAL.—An applicant shall
7 demonstrate compliance with this para-
8 graph by establishing to the satisfaction of
9 the Secretary of the Treasury that—

10 “(I) no applicable Federal tax li-
11 ability exists;

12 “(II) all outstanding applicable
13 Federal tax liabilities have been met;
14 or

15 “(III) the alien has entered into
16 an agreement for payment of all out-
17 standing applicable Federal tax liabil-
18 ities with the Secretary of the Treas-
19 ury.

20 “(ii) DOCUMENTATION.—The Sec-
21 retary of the Treasury shall—

22 “(I) maintain records and docu-
23 mentation for aliens who have estab-
24 lished the payment of all applicable

1 Federal tax liability to which this
2 paragraph applies; and

3 “(II) provide such documentation
4 to an alien upon request.

5 “(iii) SECRETARY OF THE TREAS-
6 URY.—For purposes of this paragraph, the
7 term ‘Secretary of the Treasury’ includes
8 any delegate (as defined in section
9 7701(a)(12)(A)(i) of the Internal Revenue
10 Code of 1986) of the Secretary of the
11 Treasury.

12 “(D) REGULATORY AUTHORITY.—The Sec-
13 retary of the Treasury shall issue regulations to
14 carry out the purposes of this paragraph, in-
15 cluding regulations relating to the determina-
16 tion of whether applicable Federal tax liability
17 has been satisfied and the issuance of docu-
18 mentation under subparagraph (C)(ii)(II).