

117TH CONGRESS
1ST SESSION

H. R. 2557

To amend the Ethics in Government Act of 1978 to require the disclosure of tax returns of candidates for the office of President or Vice President, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2021

Ms. ADAMS introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Ethics in Government Act of 1978 to require the disclosure of tax returns of candidates for the office of President or Vice President, 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tax Returns Unveiled
5 to Secure Transparency in Elections Act” or the “TRUST
6 in Elections Act”.

1 **SEC. 2. DISCLOSURE OF TAX RETURNS OF CANDIDATES**
2 **FOR THE OFFICE OF PRESIDENT AND VICE**
3 **PRESIDENT.**

4 (a) IN GENERAL.—Section 102 of the Ethics in Gov-
5 ernment Act of 1978 (5 U.S.C. App.) is amended by add-
6 ing at the end the following:

7 “(j)(1) Any report filed pursuant to section 101(c)
8 by an individual who is a candidate for the office of Presi-
9 dent or Vice President shall include the individual’s return
10 of Federal income tax for the previous 10 taxable years.

11 “(2) The Director of the Office of Government Ethics
12 may issue regulations authorizing the redaction of per-
13 sonal information as the Director deems necessary to pre-
14 vent identity theft or physical danger from disclosure of
15 tax returns required under paragraph (1).

16 “(3) Not later than 30 days after the date that any
17 tax returns are submitted by an individual pursuant to
18 paragraph (1), the Director shall publish such tax returns
19 on the public Internet website of the Office.”.

20 (b) DISCLOSURE PERMITTED.—Section 6103(i) of
21 the Internal Revenue Code of 1986 is amended by adding
22 at the end the following:

23 “(9) DISCLOSURE OF TAX RETURNS UNDER
24 THE ETHICS IN GOVERNMENT ACT OF 1978.—The
25 Director of the Office of Government Ethics may
26 publically disclose returns described in section 102(j)

1 of the Ethics in Government Act of 1978 (5 U.S.C.
2 App. 102(j)) to the extent such returns are required
3 to be made available pursuant to such section.”.

4 (c) APPLICATION.—The amendment made by—

5 (1) subsection (a) shall apply to any individual
6 who becomes a candidate for the office, or assumes
7 the office, of President or Vice President, after the
8 date of the enactment of this Act; and

9 (2) subsection (b) shall apply to disclosures
10 made after the date of the enactment of this Act.

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