

“SEC. 7812. STREAMLINED CRITICAL PAY AUTHORITY FOR INFORMATION TECHNOLOGY POSITIONS.Applicability.
26 USC 7812.

“In the case of any position which is critical to the functionality of the information technology operations of the Internal Revenue Service—

“(1) section 9503 of title 5, United States Code, shall be applied—

“(A) by substituting ‘during the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025’ for ‘Before September 30, 2013 in subsection (a)’,

“(B) without regard to subparagraph (B) of subsection (a)(1), and

“(C) by substituting ‘the date of the enactment of the Taxpayer First Act’ for ‘June 1, 1998’ in subsection (a)(6),

“(2) section 9504 of such title 5 shall be applied by substituting ‘During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025’ for ‘Before September 30, 2013’ each place it appears in subsections (a) and (b), and

“(3) section 9505 of such title shall be applied—

“(A) by substituting ‘During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025’ for ‘Before September 30, 2013’ in subsection (a), and

“(B) by substituting ‘the information technology operations’ for ‘significant functions’ in subsection (a).”.

(b) CLERICAL AMENDMENT.—The table of sections for subchapter A of chapter 80 is amended by adding at the end the following new item:

26 USC 7801
prec.

“Sec. 7812. Streamlined critical pay authority for information technology positions.”.

Subtitle C—Modernization of Consent-Based Income Verification System

SEC. 2201. DISCLOSURE OF TAXPAYER INFORMATION FOR THIRD-PARTY INCOME VERIFICATION.26 USC 6103
note.

(a) IN GENERAL.—Not later than 1 year after the close of the 2-year period described in subsection (d)(1), the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this section as the “Secretary”) shall implement a program to ensure that any qualified disclosure—

Deadline.

(1) is fully automated and accomplished through the internet; and

(2) is accomplished in as close to real-time as is practicable.

(b) QUALIFIED DISCLOSURE.—For purposes of this section, the term “qualified disclosure” means a disclosure under section 6103(c) of the Internal Revenue Code of 1986 of returns or return information by the Secretary to a person seeking to verify the income or creditworthiness of a taxpayer who is a borrower in the process of a loan application.

Definition.

(c) APPLICATION OF SECURITY STANDARDS.—The Secretary shall ensure that the program described in subsection (a) complies with applicable security standards and guidelines.

Compliance.