

115TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

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

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IN THE SENATE OF THE UNITED STATES

Mr. WYDEN (for himself, Ms. BALDWIN, Mr. BENNET, Mr. CARDIN, Mrs. FEINSTEIN, Mr. KAINE, Mr. MERKLEY, Mr. MURPHY, Ms. STABENOW, Mr. UDALL, and Ms. WARREN) introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Ethics in Government Act of 1978 to require the disclosure of certain tax returns by Presidents and certain candidates for the office of the 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 “Presidential Tax  
5 Transparency Act”.

1 **SEC. 2. DISCLOSURE OF TAX RETURNS BY PRESIDENTS**  
2 **AND CERTAIN PRESIDENTIAL CANDIDATES.**

3 (a) IN GENERAL.—Title I of the Ethics in Govern-  
4 ment Act of 1978 (5 U.S.C. App.) is amended—

5 (1) by inserting after section 102 the following:

6 **“SEC. 102A. DISCLOSURE OF TAX RETURNS.**

7 **“(a) DEFINITIONS.—**In this section—

8 “(1) the term ‘covered candidate’ means an in-  
9 dividual—

10 “(A) required to file a report under section  
11 101(c); and

12 “(B) who is nominated by a major party  
13 as a candidate for the office of President; and

14 “(2) the term ‘covered individual’ means—

15 “(A) a President required to file a report  
16 under subsection (a) or (d) of section 101; and

17 “(B) an individual who occupies the office  
18 of the President required to file a report under  
19 section 101(e);

20 “(3) the term ‘major party’ has the meaning  
21 given the term in section 9002 of the Internal Rev-  
22 enue Code of 1986; and

23 “(4) the term ‘income tax return’ means, with  
24 respect to any covered candidate or covered indi-  
25 vidual, any return (within the meaning of section  
26 6103(b) of the Internal Revenue Code of 1986) re-

1       lated to Federal income taxes, but does not in-  
2       clude—

3               “(A) information returns issued to persons  
4               other than such covered candidate or covered  
5               individual, and

6               “(B) declarations of estimated tax.

7       “(b) DISCLOSURE.—

8               “(1) COVERED INDIVIDUALS.—

9               “(A) IN GENERAL.—In addition to the in-  
10              formation described in subsections (a) and (b)  
11              of section 102, a covered individual shall in-  
12              clude in each report required to be filed under  
13              this title a copy of the income tax returns of the  
14              covered individual for the 3 most recent taxable  
15              years for which a return have been filed with  
16              the Internal Revenue Service as of the date on  
17              which the report is filed.

18              “(B) FAILURE TO DISCLOSE.—If an in-  
19              come tax return is not disclosed under subpara-  
20              graph (A), the Director of the Office of Govern-  
21              ment Ethics shall submit to the Secretary of  
22              the Treasury a request that the Secretary of  
23              the Treasury provide the Director of the Office  
24              of Government Ethics with a copy of the in-  
25              come tax return.

1           “(C) PUBLICLY AVAILABLE.—Each income  
2 tax return submitted under this paragraph shall  
3 be filed with the Director of the Office of Gov-  
4 ernment Ethics and made publicly available in  
5 the same manner as the information described  
6 in subsections (a) and (b) of section 102.

7           “(D) REDACTION OF CERTAIN INFORMA-  
8 TION.—Before making any income tax return  
9 submitted under this paragraph available to the  
10 public, the Director of the Office of Government  
11 Ethics shall redact such information as the Di-  
12 rector of the Office of Government Ethics, in  
13 consultation with the Secretary of the Treasury  
14 (or a delegate of the Secretary), determines ap-  
15 propriate.

16           “(2) CANDIDATES.—

17           “(A) IN GENERAL.—Not later than 15  
18 days after the date on which a covered can-  
19 didate is nominated, the covered candidate shall  
20 amend the report filed by the covered candidate  
21 under section 101(c) with the Federal Election  
22 Commission to include a copy of the income tax  
23 returns of the covered candidate for the 3 most  
24 recent taxable years for which a return has  
25 been filed with the Internal Revenue Service.

1           “(B) FAILURE TO DISCLOSE.—If an in-  
2 come tax return is not disclosed under subpara-  
3 graph (A) the Federal Election Commission  
4 shall submit to the Secretary of the Treasury a  
5 request that the Secretary of the Treasury pro-  
6 vide the Federal Election Commission with the  
7 income tax return.

8           “(C) PUBLICLY AVAILABLE.—Each income  
9 tax return submitted under this paragraph shall  
10 be filed with the Federal Election Commission  
11 and made publicly available in the same manner  
12 as the information described in section 102(b).

13           “(D) REDACTION OF CERTAIN INFORMA-  
14 TION.—Before making any income tax return  
15 submitted under this paragraph available to the  
16 public, the Federal Election Commission shall  
17 redact such information as the Federal Election  
18 Commission, in consultation with the Secretary  
19 of the Treasury (or a delegate of the Secretary)  
20 and the Director of the Office of Government  
21 Ethics, determines appropriate.

22           “(3) SPECIAL RULE FOR SITTING PRESI-  
23 DENTS.—Not later than 30 days after the date of  
24 enactment of this section, the President shall submit  
25 to the Director of the Office of Government Ethics

1 a copy of the income tax returns described in para-  
2 graph (1)(A).”; and

3 (2) in section 104—

4 (A) in subsection (a)—

5 (i) in paragraph (1), in the first sen-  
6 tence, by inserting “or any individual who  
7 knowingly and willfully falsifies or who  
8 knowingly and willfully fails to file an in-  
9 come tax return that such individual is re-  
10 quired to disclose pursuant to section  
11 102A” before the period; and

12 (ii) in paragraph (2)(A)—

13 (I) in clause (i), by inserting “or  
14 falsify any income tax return that  
15 such person is required to disclose  
16 under section 102A” before the semi-  
17 colon; and

18 (II) in clause (ii), by inserting  
19 “or fail to file any income tax return  
20 that such person is required to dis-  
21 closed under section 102A” before the  
22 period;

23 (B) in subsection (b), in the first sentence  
24 by inserting “or willfully failed to file or has  
25 willfully falsified an income tax return required

1 to be disclosed under section 102A” before the  
2 period;

3 (C) in subsection (c), by inserting “or fail-  
4 ing to file or falsifying an income tax return re-  
5 quired to be disclosed under section 102A” be-  
6 fore the period; and

7 (D) in subsection (d)(1)—

8 (i) in the matter preceding subpara-  
9 graph (A), by inserting “or files an income  
10 tax return required to be disclosed under  
11 section 102A” after “title”; and

12 (ii) in subparagraph (A), by inserting  
13 “or such income tax return, as applicable,”  
14 after “report”.

15 (b) AUTHORITY TO DISCLOSE INFORMATION.—

16 (1) IN GENERAL.—Section 6103(l) of the Inter-  
17 nal Revenue Code of 1986 is amended by adding at  
18 the end the following new paragraph:

19 “(23) DISCLOSURE OF RETURN INFORMATION  
20 OF PRESIDENTS AND CERTAIN PRESIDENTIAL CAN-  
21 DIDATES.—

22 “(A) DISCLOSURE OF RETURNS OF PRESI-  
23 DENTS.—

24 “(i) IN GENERAL.—The Secretary  
25 shall, upon written request from the Direc-

1           tor of the Office of Government Ethics  
2           pursuant to section 102A(b)(1)(B) of the  
3           Ethics in Government Act of 1978, provide  
4           to officers and employees of the Office of  
5           Government Ethics a copy of any income  
6           tax return of the President which is re-  
7           quired to be filed under section 102A of  
8           such Act.

9           “(ii) DISCLOSURE TO PUBLIC.—The  
10          Director of the Office of Government Eth-  
11          ics may disclose to the public the income  
12          tax return of any President which is re-  
13          quired to be filed with the Director pursu-  
14          ant to section 102A of the Ethics in Gov-  
15          ernment Act of 1978.

16          “(B) DISCLOSURE OF RETURNS OF CER-  
17          TAIN CANDIDATES FOR PRESIDENT.—

18          “(i) IN GENERAL.—The Secretary  
19          shall, upon written request from the Chair-  
20          man of the Federal Election Commission  
21          pursuant to section 102A(b)(2)(B) of the  
22          Ethics in Government Act of 1978, provide  
23          to officers and employees of the Federal  
24          Election Commission copies of the applica-  
25          ble returns of any person who has been



1 nominated as a candidate of a major party  
2 (as defined in section 9002(a)) for the of-  
3 fice of President.

4 “(ii) DISCLOSURE TO PUBLIC.—The  
5 Federal Election Commission may disclose  
6 to the public applicable returns of any per-  
7 son who has been nominated as a can-  
8 didate of a major party (as defined in sec-  
9 tion 9002(6)) for the office of President  
10 and which is required to be filed with the  
11 Commission pursuant to section 102A of  
12 the Ethics in Government Act.

13 “(C) APPLICABLE RETURNS.—For pur-  
14 poses of this paragraph, the term ‘applicable re-  
15 turns’ means, with respect to any candidate for  
16 the office of President, income tax returns for  
17 the 3 most recent taxable years for which a re-  
18 turn has been filed as of the date of the nomi-  
19 nation.”.

20 (2) CONFORMING AMENDMENTS.—Section  
21 6103(p)(4) of such Code, in the matter preceding  
22 subparagraph (A) and in subparagraph (F)(ii), is  
23 amended by striking “or (22)” and inserting “(22),  
24 or (23)” each place it appears.