



# TaxNewsFlash

United States

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## Legislative update: House Ways and Means approves two bills aimed at improving tax administration; JCT descriptions

The House Committee on Ways and Means today marked up and approved two bills aimed at improving tax administration.

In advance of the markup, the staff of the Joint Committee on Taxation (JCT) released descriptions of the bills and the amendments in the nature of a substitute.

**H.R. 5349, the “Tax Court Improvement Act”** (approved by a vote of 40-0) would authorize the Tax Court to sign subpoenas before hearings, authorize special trial judges to hear additional cases and address contempt, disqualify judges under certain circumstances, and explicitly grant the Tax Court jurisdiction to toll the 90- or 150-day period for filing a petition contesting a notice of deficiency in cases where the court determines that equitable tolling is warranted, regardless of to which U.S. court of appeals its decision is appealable.

- [Text of the bill](#)
- [JCT description](#)
- [Amendment in the nature of a substitute](#)
- [JCT description of the amendment in the nature of a substitute](#)
- [JCT revenue table](#)

**H.R. 5346, the “Fair And Accountable IRS Reviews Act”** (approved by a vote of 44-0) would amend section 6751(b)(1) to require supervisory approval in writing (by the immediate supervisor of the person proposing the penalty or such other higher supervisory person as the Secretary may identify) of a penalty prior to any written communication to the taxpayer with respect to such penalty.

- [Text of the bill](#)
- [JCT description](#)
- [Amendment in the nature of a substitute](#)
- [JCT description of the amendment in the nature of a substitute](#)

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