

# TaxNewsFlash

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## Legislative update: House passes two bills aimed at improving tax administration

The U.S. House of Representatives yesterday passed two bipartisan bills aimed at improving tax administration.

- **H.R. 5349, the “Tax Court Improvement Act,”** 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.
- **H.R. 5346, the “Fair and Accountable IRS Reviews Act,”** 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.

Both bills were approved by the House Committee on Ways and Means in September. [Read TaxNewsFlash](#)

The bills will now be sent to the Senate for consideration.

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