

to the Code, see Short Title note set out under section 801 of Title 21 and Tables.

The Controlled Substances Import and Export Act, referred to in subsec. (e)(2)(A), is title III of Pub. L. 91-513, Oct. 27, 1970, 84 Stat. 1285, as amended, which is classified principally to subchapter II (§951 et seq.) of chapter 13 of Title 21. For complete classification of this Act to the Code, see Short Title note set out under section 951 of Title 21 and Tables.

#### PRIOR PROVISIONS

A prior section 42 of act Aug. 1, 1956, was renumbered section 43 by section 4603(1) of Pub. L. 100-690, and subsequently renumbered, and set out as a Short Title of 1956 Amendment note under section 2651 of this title, prior to repeal by Pub. L. 102-138, title I, §111(1), Oct. 28, 1991, 105 Stat. 654.

### § 2714a. Revocation or denial of passport in case of certain unpaid taxes

#### (a) to (d) Omitted

#### (e) Authority to deny or revoke passport

##### (1) Denial

###### (A) In general

Except as provided under subparagraph (B), upon receiving a certification described in section 7345 of title 26 from the Secretary of the Treasury, the Secretary of State shall not issue a passport to any individual who has a seriously delinquent tax debt described in such section.

###### (B) Emergency and humanitarian situations

Notwithstanding subparagraph (A), the Secretary of State may issue a passport, in emergency circumstances or for humanitarian reasons, to an individual described in such subparagraph.

##### (2) Revocation

###### (A) In general

The Secretary of State may revoke a passport previously issued to any individual described in paragraph (1)(A).

###### (B) Limitation for return to United States

If the Secretary of State decides to revoke a passport under subparagraph (A), the Secretary of State, before revocation, may—

- (i) limit a previously issued passport only for return travel to the United States; or
- (ii) issue a limited passport that only permits return travel to the United States.

##### (3) Hold harmless

The Secretary of the Treasury, the Secretary of State, and any of their designees shall not be liable to an individual for any action with respect to a certification by the Commissioner of Internal Revenue under section 7345 of title 26.

#### (f) Revocation or denial of passport in case of individual without social security account number

##### (1) Denial

###### (A) In general

Except as provided under subparagraph (B), upon receiving an application for a passport from an individual that either—

(i) does not include the social security account number issued to that individual, or

(ii) includes an incorrect or invalid social security number willfully, intentionally, negligently, or recklessly provided by such individual,

the Secretary of State is authorized to deny such application and is authorized to not issue a passport to the individual.

#### (B) Emergency and humanitarian situations

Notwithstanding subparagraph (A), the Secretary of State may issue a passport, in emergency circumstances or for humanitarian reasons, to an individual described in subparagraph (A).

#### (2) Revocation

##### (A) In general

The Secretary of State may revoke a passport previously issued to any individual described in paragraph (1)(A).

##### (B) Limitation for return to United States

If the Secretary of State decides to revoke a passport under subparagraph (A), the Secretary of State, before revocation, may—

- (i) limit a previously issued passport only for return travel to the United States; or
  - (ii) issue a limited passport that only permits return travel to the United States.
- (g) **Removal of certification from record when debt ceases to be seriously delinquent**

If pursuant to subsection (c) or (e) of section 7345 of title 26 the Secretary of State receives from the Secretary of the Treasury a notice that an individual ceases to have a seriously delinquent tax debt, the Secretary of State shall remove from the individual's record the certification with respect to such debt.

#### (h) Omitted

#### (i) Effective date

The provisions of, and amendments made by, this section shall take effect on December 4, 2015.

(Pub. L. 114-94, div. C, title XXXII, §32101, Dec. 4, 2015, 129 Stat. 1729.)

#### REFERENCES IN TEXT

For the amendments made by this section, referred to in subsec. (i), see Codification note below.

#### CODIFICATION

Section is comprised of section 32101 of Pub. L. 114-94. Subsections (a) to (d) and (h) of section 32101 of Pub. L. 114-94 made the following amendments: subsection (a) enacted section 7345 of Title 26, Internal Revenue Code; subsection (b) amended sections 6320 and 6331 of Title 26; subsection (c) amended section 6103 of Title 26; subsection (d) amended section 7508 of Title 26; and subsection (h) amended the analysis for subchapter D of chapter 75 of Title 26.

### § 2715. Procedures regarding major disasters and incidents abroad affecting United States citizens

#### (a) Authority

In the case of a major disaster or incident abroad which affects the health and safety of