

(D) the amount of fees retained by the Secretary under subsection (e) and a description of the use of such funds, and

(E) a disclosure safeguard report in a form similar to that required under section 6103(p)(5), and

(2) biannually (beginning with the second report submitted under this subsection)—

(A) an independent evaluation of contractor performance, and

(B) a measurement plan that includes a comparison of the best practices used by the private collectors to the collection techniques used by the Internal Revenue Service and mechanisms to identify and capture information on successful collection techniques used by the contractors that could be adopted by the Internal Revenue Service.

(k) Cross references

(1) For damages for certain unauthorized collection actions by persons performing services under a qualified tax collection contract, see section 7433A.

(2) For application of Taxpayer Assistance Orders to persons performing services under a qualified tax collection contract, see section 7811(g).

(Added Pub. L. 108-357, title VIII, § 881(a)(1), Oct. 22, 2004, 118 Stat. 1625; amended Pub. L. 114-94, div. C, title XXXII, §§ 32102(a)-(c), (e), (f)(1), 32103(a), Dec. 4, 2015, 129 Stat. 1733-1736; Pub. L. 115-141, div. U, title IV, § 401(a)(351), Mar. 23, 2018, 132 Stat. 1201.)

REFERENCES IN TEXT

The Fair Debt Collection Practices Act, referred to in subsec. (e), is title VIII of Pub. L. 90-321, as added by Pub. L. 95-109, Sept. 20, 1977, 91 Stat. 874, as amended, which is classified generally to subchapter V (§ 1692 et seq.) of chapter 41 of Title 15, Commerce and Trade. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of Title 15 and Tables.

AMENDMENTS

2018—Subsec. (e)(2). Pub. L. 115-141, § 401(a)(351), made technical amendment to directory language of Pub. L. 114-94, § 32103(a). See 2015 Amendment note below.

2015—Subsec. (c). Pub. L. 114-94, § 32102(a), added subsec. (c). Former subsec. (c) redesignated (e).

Subsec. (d). Pub. L. 114-94, § 32102(b), added subsec. (d). Former subsec. (d) redesignated (f).

Subsec. (e). Pub. L. 114-94, § 32102(a), (b), successively redesignated subsec. (c) as (d) and then as (e). Former subsec. (e) redesignated (g).

Subsec. (e)(2). Pub. L. 114-94, § 32103(a), as amended by Pub. L. 115-141, § 401(a)(351), substituted “to fund the special compliance personnel program account under section 6307” for “for collection enforcement activities of the Internal Revenue Service”.

Subsec. (f). Pub. L. 114-94, § 32102(a), (b), successively redesignated subsec. (d) as (e) and then as (f). Former subsec. (f) redesignated (k).

Subsec. (g). Pub. L. 114-94, § 32102(a), (b), successively redesignated subsec. (e) as (f) and then as (g).

Subsec. (h). Pub. L. 114-94, § 32102(c), added subsec. (h).

Subsec. (i). Pub. L. 114-94, § 32102(e), added subsec. (i).

Subsec. (j). Pub. L. 114-94, § 32102(f)(1), added subsec. (j).

Subsec. (k). Pub. L. 114-94, § 32102(a), (b), (c), (e), (f)(1), successively redesignated subsec. (f) as (g), (h), (i), (j), and then (k).

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-94, div. C, title XXXII, § 32102(g)(1), (2), Dec. 4, 2015, 129 Stat. 1736, provided that:

“(1) IN GENERAL.—The amendments made by subsections (a) and (b) [amending this section] shall apply to tax receivables identified by the Secretary [probably means Secretary of the Treasury] after the date of the enactment of this Act [Dec. 4, 2015].”

“(2) CONTRACTING PRIORITY.—The Secretary shall begin entering into contracts and agreements as described in the amendment made by subsection (c) [amending this section] within 3 months after the date of the enactment of this Act.”

Pub. L. 114-94, div. C, title XXXII, § 32102(g)(4), Dec. 4, 2015, 129 Stat. 1736, provided that: “The amendments made by subsections (e) and (f) [amending this section and repealing provisions formerly set out as a note under this section] shall take effect on the date of the enactment of this Act [Dec. 4, 2015].”

Pub. L. 114-94, div. C, title XXXII, § 32103(d), Dec. 4, 2015, 129 Stat. 1738, provided that: “The amendment made by subsection (a) [amending this section] shall apply to amounts collected and retained by the Secretary [probably means Secretary of the Treasury] after the date of the enactment of this Act [Dec. 4, 2015].”

EFFECTIVE DATE

Pub. L. 108-357, title VIII, § 881(f), Oct. 22, 2004, 118 Stat. 1627, provided that: “The amendments made to [by] this section [enacting this section and section 7433A of this title, amending sections 7809 and 7811 of this title, and amending provisions set out as a note under section 7804 of this title] shall take effect on the date of the enactment of this Act [Oct. 22, 2004].”

BIENNIAL REPORT

Pub. L. 108-357, title VIII, § 881(e), Oct. 22, 2004, 118 Stat. 1627, directed the Secretary of the Treasury to biennially submit (beginning in 2005) to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report with respect to qualified tax collection contracts under this section, prior to repeal by Pub. L. 114-94, div. C, title XXXII, § 32102(f)(2), Dec. 4, 2015, 129 Stat. 1736.

§ 6307. Special compliance personnel program account

(a) Establishment of a special compliance personnel program account

The Secretary shall establish an account within the Department for carrying out a program consisting of the hiring, training, and employment of special compliance personnel, and shall transfer to such account from time to time amounts retained by the Secretary under section 6306(e)(2).

(b) Restrictions

The program described in subsection (a) shall be subject to the following restrictions:

(1) No funds shall be transferred to such account except as described in subsection (a).

(2) No other funds from any other source shall be expended for special compliance personnel employed under such program, and no funds from such account shall be expended for the hiring of any personnel other than special compliance personnel.

(3) Notwithstanding any other authority, the Secretary is prohibited from spending funds out of such account for any purpose other than for costs under such program associated with the employment of special compliance personnel and the retraining and reassignment of current noncollections personnel as special compliance personnel, and to reimburse the Internal Revenue Service or other government

agencies for the cost of administering qualified tax collection contracts under section 6306.

(c) Reporting

Not later than March of each year, the Commissioner of Internal Revenue shall submit a report to the Committees on Finance and Appropriations of the Senate and the Committees on Ways and Means and Appropriations of the House of Representatives consisting of the following:

(1) For the preceding fiscal year, all funds received in the account established under subsection (a), administrative and program costs for the program described in such subsection, the number of special compliance personnel hired and employed under the program, and the amount of revenue actually collected by such personnel.

(2) For the current fiscal year, all actual and estimated funds received or to be received in the account, all actual and estimated administrative and program costs, the number of all actual and estimated special compliance personnel hired and employed under the program, and the actual and estimated revenue actually collected or to be collected by such personnel.

(3) For the following fiscal year, an estimate of all funds to be received in the account, all estimated administrative and program costs, the estimated number of special compliance personnel hired and employed under the program, and the estimated revenue to be collected by such personnel.

(d) Definitions

For purposes of this section—

(1) Special compliance personnel

The term “special compliance personnel” means individuals employed by the Internal Revenue Service as field function collection officers or in a similar position, or employed to collect taxes using the automated collection system or an equivalent replacement system.

(2) Program costs

The term “program costs” means—

(A) total salaries (including locality pay and bonuses), benefits, and employment taxes for special compliance personnel employed or trained under the program described in subsection (a), and

(B) direct overhead costs, salaries, benefits, and employment taxes relating to support staff, rental payments, office equipment and furniture, travel, data processing services, vehicle costs, utilities, telecommunications, postage, printing and reproduction, supplies and materials, lands and structures, insurance claims, and indemnities for special compliance personnel hired and employed under this section.

For purposes of subparagraph (B), the cost of management and supervision of special compliance personnel shall be taken into account as direct overhead costs to the extent such costs, when included in total program costs under this paragraph, do not represent more than 10 percent of such total costs.

(Added Pub. L. 114-94, div. C, title XXXII, §32103(b), Dec. 4, 2015, 129 Stat. 1736.)

Subchapter B—Receipt of Payment

Sec. 6311.	Payment of tax by commercially acceptable means.
[6312.]	Repealed.]
6313.	Fractional parts of a cent.
6314.	Receipt for taxes.
6315.	Payments of estimated income tax.
6316.	Payment by foreign currency.
6317.	Payments of Federal unemployment tax for calendar quarter.

AMENDMENTS

1997—Pub. L. 105-34, title XII, §1205(b), Aug. 5, 1997, 111 Stat. 998, substituted “Payment of tax by commercially acceptable means” for “Payment by check or money order” in item 6311.

1971—Pub. L. 92-5, title I, §4(a)(2), Mar. 17, 1971, 85 Stat. 5, struck out item 6312 “Payment by United States notes and certificates of indebtedness”.

1969—Pub. L. 91-53, §2(f)(2), Aug. 7, 1969, 83 Stat. 93, added item 6317.

REPEALS

Pub. L. 92-5, title I, §4(a)(2), Mar. 17, 1971, 85 Stat. 5, which struck out item 6312, was repealed by Pub. L. 97-258, §5(b), Sept. 13, 1982, 96 Stat. 1068, 1081.

§ 6311. Payment of tax by commercially acceptable means

(a) Authority to receive

It shall be lawful for the Secretary to receive for internal revenue taxes (or in payment for internal revenue stamps) any commercially acceptable means that the Secretary deems appropriate to the extent and under the conditions provided in regulations prescribed by the Secretary.

(b) Ultimate liability

If a check, money order, or other method of payment, including payment by credit card, debit card, or charge card so received is not duly paid, or is paid and subsequently charged back to the Secretary, the person by whom such check, or money order, or other method of payment has been tendered shall remain liable for the payment of the tax or for the stamps, and for all legal penalties and additions, to the same extent as if such check, money order, or other method of payment had not been tendered.

(c) Liability of banks and others

If any certified, treasurer’s, or cashier’s check (or other guaranteed draft), or any money order, or any other means of payment that has been guaranteed by a financial institution (such as a credit card, debit card, or charge card transaction which has been guaranteed expressly by a financial institution) so received is not duly paid, the United States shall, in addition to its right to exact payment from the party originally indebted therefor, have a lien for—

(1) the amount of such check (or draft) upon all assets of the financial institution on which drawn,

(2) the amount of such money order upon all the assets of the issuer thereof, or

(3) the guaranteed amount of any other transaction upon all the assets of the institution making such guarantee,