

**§ 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.

(3) Notwithstanding any other authority, the Secretary is prohibited from spending funds out of such account for other than program costs.

**(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),

(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, communications, software, technology, postage, printing and reproduction, supplies and materials, lands and structures, insurance claims, and indemnities for special compliance personnel hired and employed under this section, and

(C) reimbursement of the Internal Revenue Service or other government agencies for the cost of administering the qualified tax collection program under section 6306.

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; amended Pub. L. 116–25, title I, §1205(d), July 1, 2019, 133 Stat. 989.)

**Editorial Notes**

AMENDMENTS

2019—Subsec. (b)(2). Pub. L. 116–25, §1205(d)(1)(A), substituted period for “, and no funds from such account shall be expended for the hiring of any personnel other than special compliance personnel.”

Subsec. (b)(3). Pub. L. 116–25, §1205(d)(1)(B), substituted “for other than program costs.” for “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.”

Subsec. (d)(2)(B). Pub. L. 116–25, §1205(d)(2), substituted “communications, software, technology” for “telecommunications”.

Subsec. (d)(2)(C). Pub. L. 116–25, §1205(d)(3), added subpar. (C).

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 2019 AMENDMENT

Amendment by Pub. L. 116–25 applicable to amounts expended from the special compliance personnel program account after July 1, 2019, see section 1205(e)(3) of Pub. L. 116–25, set out in a note under section 6306 of this title.

**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.