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Two Obscure Tax Provisions in Transportation Bill

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On December 3, 2015, the **House** and **Senate** passed a 1300-page [transportation funding bill](#) that included two tax provisions. The President signed the bill last week. The first tax provision adds a new Code section that allows for the revocation or denial of a passport if the passport holder has uncollected taxes of at least \$50,000 where a tax lien has been filed, unless the taxes are being contested or are subject to an approved installment agreement to pay the taxes over time. The second provision allows the IRS to hire private tax collectors to collect delinquent taxes on inactive accounts. This has been tried before unsuccessfully.

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