

AMENDMENT NO. \_\_\_\_\_ Calendar No. \_\_\_\_\_

Purpose: To modify provisions relating to the payment of back taxes to include all income and employment taxes owed, and for other purposes.

**IN THE SENATE OF THE UNITED STATES—113th Cong., 1st Sess.**

**S. 744**

To provide for comprehensive immigration reform and for other purposes.

Referred to the Committee on \_\_\_\_\_ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENTS intended to be proposed by \_\_\_\_\_

Viz:

1       Beginning on page 70, strike line 14 and all that fol-  
2       lows through page 71, line 6, and insert the following:

3               “(2) PAYMENT OF TAXES.—

4               “(A) IN GENERAL.—An alien may not file  
5       an application for registered provisional immi-  
6       grant status under paragraph (1) unless the ap-  
7       plicant has established the payment of any ap-  
8       plicable Federal tax liability.

9               “(B) APPLICABLE FEDERAL TAX LIABIL-  
10       ITY.—In this paragraph, the term ‘applicable  
11       Federal tax liability’ means, with respect to an

1 alien, all Federal income and employment taxes  
2 owed by such alien for any period in which such  
3 alien was present in the United States.

4 “(C) DEMONSTRATION OF COMPLIANCE.—

5 “(i) IN GENERAL.—An applicant shall  
6 demonstrate compliance with this para-  
7 graph by establishing to the satisfaction of  
8 the Secretary of the Treasury that—

9 “(I) no applicable Federal tax li-  
10 ability exists;

11 “(II) all outstanding applicable  
12 Federal tax liabilities have been met;  
13 or

14 “(III) the applicant has entered  
15 into an agreement for payment of all  
16 outstanding applicable Federal tax li-  
17 abilities with the Secretary of the  
18 Treasury.

19 “(ii) DOCUMENTATION.—The Sec-  
20 retary of the Treasury shall—

21 “(I) maintain records and docu-  
22 mentation for aliens who have estab-  
23 lished the payment of all applicable  
24 Federal tax liability to which this  
25 paragraph applies; and

## 3

1 “(II) provide such documentation  
2 to an alien upon request.

3 “(iii) SECRETARY OF THE TREAS-  
4 URY.—For purposes of this paragraph, the  
5 term ‘Secretary of the Treasury’ includes  
6 any delegate (as defined in section  
7 7701(a)(12)(A)(i) of the Internal Revenue  
8 Code of 1986) of the Secretary of the  
9 Treasury.

10 “(D) REGULATORY AUTHORITY.—The Sec-  
11 retary of the Treasury shall issue regulations to  
12 carry out the purposes of this paragraph, in-  
13 cluding regulations relating to the determina-  
14 tion of whether applicable Federal tax liability  
15 has been satisfied and the issuance of docu-  
16 mentation under subparagraph (C)(ii)(II).

17 On page 83, line 17, strike “has satisfied” and insert  
18 “has established the payment of”.

19 Beginning on page 97, strike line 22 and all that fol-  
20 lows through page 98, line 16, and insert the following:

21 “(2) PAYMENT OF TAXES.—

22 “(A) IN GENERAL.—An applicant may not  
23 file an application for adjustment of status

1 under this section unless the applicant has es-  
2 tablished the payment of any applicable Federal  
3 tax liability.

4 “(B) APPLICABLE FEDERAL TAX LIABIL-  
5 ITY.—In this paragraph, the term ‘applicable  
6 Federal tax liability’ means, with respect to an  
7 alien, all Federal income and employment taxes  
8 owed by such alien for the period beginning on  
9 the date on which the applicant was authorized  
10 to work in the United States as a registered  
11 provisional immigrant under section 245(a).

12 “(C) DEMONSTRATION OF COMPLIANCE.—

13 “(i) IN GENERAL.—An applicant shall  
14 demonstrate compliance with this para-  
15 graph by establishing to the satisfaction of  
16 the Secretary of the Treasury that—

17 “(I) no applicable Federal tax li-  
18 ability exists;

19 “(II) all outstanding applicable  
20 Federal tax liabilities have been met;  
21 or

22 “(III) the alien has entered into  
23 an agreement for payment of all out-  
24 standing applicable Federal tax liabil-

1                   ities with the Secretary of the Treas-  
2                   ury.

3                   “(ii) DOCUMENTATION.—The Sec-  
4                   retary of the Treasury shall—

5                   “(I) maintain records and docu-  
6                   mentation for aliens who have estab-  
7                   lished the payment of all applicable  
8                   Federal tax liability to which this  
9                   paragraph applies; and

10                  “(II) provide such documentation  
11                  to an alien upon request.

12                  “(iii) SECRETARY OF THE TREAS-  
13                  URY.—For purposes of this paragraph, the  
14                  term ‘Secretary of the Treasury’ includes  
15                  any delegate (as defined in section  
16                  7701(a)(12)(A)(i) of the Internal Revenue  
17                  Code of 1986) of the Secretary of the  
18                  Treasury.

19                  “(D) REGULATORY AUTHORITY.—The Sec-  
20                  retary of the Treasury shall issue regulations to  
21                  carry out the purposes of this paragraph, in-  
22                  cluding regulations relating to the determina-  
23                  tion of whether applicable Federal tax liability  
24                  has been satisfied and the issuance of docu-  
25                  mentation under subparagraph (C)(ii)(II).

1       Beginning on page 181, strike line 25 and all that  
2 follows through page 182, line 17, and insert the following:

3           “(4) PAYMENT OF TAXES.—

4               “(A) IN GENERAL.—An applicant may not  
5 file an application for adjustment of status  
6 under this section unless the applicant has es-  
7 tablished the payment of any applicable Federal  
8 tax liability.

9               “(B) APPLICABLE FEDERAL TAX LIABIL-  
10 ITY.—In this paragraph, the term ‘applicable  
11 Federal tax liability’ means, with respect to an  
12 alien, all Federal income and employment taxes  
13 owed by such alien for the period beginning on  
14 the date on which the applicant was authorized  
15 to work in the United States in blue card sta-  
16 tus.

17           “(C) DEMONSTRATION OF COMPLIANCE.—

18               “(i) IN GENERAL.—An applicant shall  
19 demonstrate compliance with this para-  
20 graph by establishing to the satisfaction of  
21 the Secretary of the Treasury that—

22                   “(I) no applicable Federal tax li-  
23 ability exists;

1                   “(II) all outstanding applicable  
2                   Federal tax liabilities have been met;  
3                   or

4                   “(III) the alien has entered into  
5                   an agreement for payment of all out-  
6                   standing applicable Federal tax liabil-  
7                   ities with the Secretary of the Treas-  
8                   ury.

9                   “(ii) DOCUMENTATION.—The Sec-  
10                  retary of the Treasury shall—

11                  “(I) maintain records and docu-  
12                  mentation for aliens who have estab-  
13                  lished the payment of all applicable  
14                  Federal tax liability to which this  
15                  paragraph applies; and

16                  “(II) provide such documentation  
17                  to an alien upon request.

18                  “(iii) SECRETARY OF THE TREAS-  
19                  URY.—For purposes of this paragraph, the  
20                  term ‘Secretary of the Treasury’ includes  
21                  any delegate (as defined in section  
22                  7701(a)(12)(A)(i) of the Internal Revenue  
23                  Code of 1986) of the Secretary of the  
24                  Treasury.

1                   “(D) REGULATORY AUTHORITY.—The Sec-  
2                   retary of the Treasury shall issue regulations to  
3                   carry out the purposes of this paragraph, in-  
4                   cluding regulations relating to the determina-  
5                   tion of whether applicable Federal tax liability  
6                   has been satisfied and the issuance of docu-  
7                   mentation under subparagraph (C)(ii)(II).