

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

Purpose: To enhance the requirements on payment of taxes to be satisfied by applicants for registered provisional immigrant status.

**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

AMENDMENT intended to be proposed by Mr. LEE

Viz:

1       On page 70, strike line 14 and all that follows  
2 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  
7 alien demonstrates the payment of any applica-  
8 ble Federal tax liability by establishing that—

9           “(i) no such tax liability exists;

10          “(ii) all outstanding liabilities have  
11          been paid; or

1                   “(iii) the alien has entered into an  
2                   agreement for payment of all outstanding  
3                   liabilities with the Internal Revenue Serv-  
4                   ice.

5                   “(B) APPLICABLE FEDERAL TAX LIABIL-  
6                   ITY.—For purposes of clause (i), the term ‘ap-  
7                   plicable Federal tax liability’ means liability for  
8                   Federal taxes, including penalties and interest,  
9                   owed for which the statutory period for assess-  
10                  ment of any deficiency for such taxes has not  
11                  expired.

12                  “(C) IRS COOPERATION.—The Secretary of  
13                  the Treasury shall establish rules and proce-  
14                  dures under which the Commissioner of Inter-  
15                  nal Revenue shall provide documentation to an  
16                  alien upon request to establish the payment of  
17                  all taxes required by this subparagraph.

18                  “(D) BURDEN OF PROOF.—The burden of  
19                  proof for an alien in establishing a matter  
20                  under this paragraph is by a preponderance of  
21                  evidence.