



CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

March 6, 2014

S. 149 **STOP Identity Theft Act of 2013**

As ordered reported by the Senate Committee on the Judiciary on February 27, 2014

CBO estimates that implementing S. 149 would have no significant cost to the federal government. Enacting the bill could affect direct spending and revenues; therefore, pay-as-you-go procedures apply. However, CBO estimates that any effects would be insignificant.

S. 149 would direct the Department of Justice (DOJ) to better utilize its existing resources to combat identity theft related to the filing of tax returns. The department currently allocates its funding to investigate and prosecute a wide range of criminal activity, including identity theft. CBO expects that the legislation could result in a reallocation of DOJ resources, but we estimate that such a reallocation would have no significant net cost to the federal government.

S. 149 also would broaden the coverage of current laws against identity theft. As a result, the government might be able to pursue cases that it otherwise would not be able to prosecute. CBO expects that the bill would apply to a relatively small number of offenders, however, so any increase in costs for law enforcement, court proceedings, or prison operations would not be significant. Any such costs would be subject to the availability of appropriated funds.

Because those prosecuted and convicted under S. 149 could be subject to criminal fines, the federal government might collect additional fines if the legislation is enacted. Criminal fines are recorded as revenues, deposited in the Crime Victims Fund, and later spent. CBO expects that any additional revenues and direct spending would not be significant because of the small number of cases likely to be affected.

S. 149 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would not affect the budgets of state, local, or tribal governments.

The CBO staff contact for this estimate is Mark Grabowicz. The estimate was approved by Theresa Gullo, Deputy Assistant Director for Budget Analysis.