



CONGRESSIONAL BUDGET OFFICE
COST ESTIMATE

May 6, 2016

H.R. 3209
Recovering Missing Children Act

As ordered reported by the House Committee on Ways and Means on April 28, 2016

H.R. 3209 would amend the Internal Revenue Code to allow the Internal Revenue Service (IRS) to release taxpayer information to state and local law enforcement agencies for cases involving missing or exploited children. Under current law, the IRS only releases taxpayer information to federal law enforcement personnel if an order is granted by a federal court. Based on information provided by the IRS and the National Center for Missing and Exploited Children, CBO estimates that implementing the bill would result in additional administrative costs totaling less than \$500,000 annually. Such spending would be subject to the availability of appropriated funds.

Because enacting the bill would not affect direct spending or revenues, pay-as-you-go procedures do not apply. CBO and the staff of the Joint Committee on Taxation (JCT) estimate that enacting H.R. 3209 would not increase net direct spending or on-budget deficits in any of the four consecutive 10-year periods beginning in 2027.

JCT has determined that H.R. 3209 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

The CBO staff contact for this estimate is Matthew Pickford. The estimate was approved by H. Samuel Papenfuss, Deputy Assistant Director for Budget Analysis.