

Public Law 110–176  
110th Congress

An Act

Jan. 4, 2008  
[S. 2436]

To amend the Internal Revenue Code of 1986 to clarify the term of the Commissioner of Internal Revenue.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. CLARIFICATION OF TERM OF THE COMMISSIONER OF INTERNAL REVENUE.**

26 USC 7803. (a) **IN GENERAL.**—Paragraph (1) of section 7803(a) of the Internal Revenue Code of 1986 (relating to appointment) is amended to read as follows:

President. “(1) **APPOINTMENT.**—

“(A) **IN GENERAL.**—There shall be in the Department of the Treasury a Commissioner of Internal Revenue who shall be appointed by the President, by and with the advice and consent of the Senate. Such appointment shall be made from individuals who, among other qualifications, have a demonstrated ability in management.

“(B) **TERM.**—The term of the Commissioner of Internal Revenue shall be a 5-year term, beginning with a term to commence on November 13, 1997. Each subsequent term shall begin on the day after the date on which the previous term expires.

“(C) **VACANCY.**—Any individual appointed as Commissioner of Internal Revenue during a term as defined in subparagraph (B) shall be appointed for the remainder of that term.

“(D) **REMOVAL.**—The Commissioner may be removed at the will of the President.

“(E) **REAPPOINTMENT.**—The Commissioner may be appointed to serve more than one term.”.

26 USC 7803  
note.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply as if included in the amendment made by section

1102(a) of the Internal Revenue Service Restructuring and Reform Act of 1998.

Approved January 4, 2008.

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LEGISLATIVE HISTORY—S. 2436:

CONGRESSIONAL RECORD, Vol. 153 (2007):

Dec. 18, considered and passed Senate.

Dec. 19, considered and passed House.