115TH CONGRESS 1ST SESSION S.

To require the Secretary of Agriculture to make publicly available certain regulatory records relating to the administration of the Animal Welfare Act and the Horse Protection Act, to amend the Internal Revenue Code of 1986 to provide for the use of an alternative depreciation system for taxpayers violating rules under the Animal Welfare Act and the Horse Protection Act, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. Wyden (for himself and Mr. Menendez) introduced the following bill; which was read twice and referred to the Committee on

A BILL

To require the Secretary of Agriculture to make publicly available certain regulatory records relating to the administration of the Animal Welfare Act and the Horse Protection Act, to amend the Internal Revenue Code of 1986 to provide for the use of an alternative depreciation system for taxpayers violating rules under the Animal Welfare Act and the Horse Protection Act, and for other purposes.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,

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2	This Act may be cited as the "Animal Welfare Ac-
3	countability and Transparency Act".
4	SEC. 2. PUBLIC AVAILABILITY OF REGULATORY RECORDS
5	Notwithstanding any other provision of law, not later
6	than 90 days after the date of enactment of this Act, the
7	Secretary of Agriculture (referred to in this section as the
8	"Secretary") shall maintain and promptly make available
9	to the public in an online searchable database in a ma-
10	chine-readable format on the website of the Department
11	of Agriculture information relating to the administration
12	of the Animal Welfare Act (7 U.S.C. 2131 et seq.) and
13	the Horse Protection Act (15 U.S.C. 1821 et seq.), includ-
14	ing—
15	(1) the entirety of each report of any inspection
16	conducted, and record of any enforcement action
17	taken, under—
18	(A) either of those Acts; or
19	(B) any regulation issued under those
20	Acts;
21	(2) with respect to the Animal Welfare Act—
22	(A) the entirety of each annual report sub-
23	mitted by a research facility under section 13 of
24	that Act (7 U.S.C. 2143); and
25	(B) the name, address, and license or reg-
26	istration number of each research facility, ex-

1	hibitor, dealer, and other person or establish-
2	ment—
3	(i) licensed by the Secretary under
4	section 3 or 12 of that Act (7 U.S.C.
5	2133, 2142); or
6	(ii) registered with the Secretary
7	under section 6 of that Act (7 U.S.C.
8	2136); and
9	(3) with respect to the Horse Protection Act
10	the name and address of—
11	(A) any person that is licensed to conduct
12	any inspection under section 4(e) of that Act
13	(15 U.S.C. 1823(c)); or
14	(B) any organization or association that is
15	licensed by the Department of Agriculture to
16	promote horses through—
17	(i) the showing, exhibiting, sale, auc-
18	tion, or registry of horses; or
19	(ii) the conduct of any activity that
20	contributes to the advancement of horses.
21	SEC. 3. USE OF ALTERNATIVE DEPRECIATION SYSTEM FOR
22	TAXPAYERS VIOLATING CERTAIN ANIMAL
23	PROTECTION RULES.
24	(a) In General.—Section 168(g)(1) of the Internal
25	Revenue Code of 1986 is amended by striking "and" at

1	the end of subparagraph (D), by inserting "and" at the
2	end of subparagraph (E), and by inserting after subpara-
3	graph (E) the following new subparagraph:
4	"(F) any property placed in service by a
5	disqualified taxpayer during an applicable pe-
6	riod,".
7	(b) Definitions.—Section 168(g) of the Internal
8	Revenue Code of 1986 is amended by adding at the end
9	the following new paragraph:
10	"(8) Disqualified Taxpayer; applicable
11	PERIOD.—For purposes of paragraph $(1)(F)$ —
12	"(A) DISQUALIFIED TAXPAYER.—
13	"(i) In General.—The term 'dis-
14	qualified taxpayer' means any taxpayer if
15	such taxpayer—
16	"(I) has been assessed a civil
17	penalty under section 19(b) of the
18	Animal Welfare Act (7 U.S.C.
19	2149(b)) or section 6(b) of the Horse
20	Protection Act (15 U.S.C. 1825(b))
21	and either the period for seeking judi-
22	cial review of the final agency action
23	has lapsed or there has been a final
24	judgment with respect to an appeal of
25	such assessment, or

1	"(II) has been convicted under
2	section 19(d) of the Animal Welfare
3	Act (7 U.S.C. 2149(d)) or section
4	6(a) of the Horse Protection Act (15
5	U.S.C. 1825(a)) and there is a final
6	judgment with respect to such convic-
7	tion.
8	"(ii) Aggregation rules.—All per-
9	sons treated as a single employer under
10	subsection (a) or (b) of section 52, or sub-
11	section (m) or (o) of section 414, shall be
12	treated as one taxpayer for purposes of
13	this subparagraph.
14	"(B) APPLICABLE PERIOD.—The term 'ap-
15	plicable period' means, with respect to any vio-
16	lation described in subparagraph (A), the 5-tax-
17	able year period beginning with the taxable year
18	in which the period for seeking judicial review
19	of a civil penalty described in subparagraph
20	(A)(i) has lapsed or in which there has been a
21	final judgment entered with respect to the viola-
22	tion, whichever is earlier.".
23	(c) Conforming Amendment.—The last sentence
24	of section $179(d)(1)$ is amended by inserting "or any prop-
25	erty placed in service by a disqualified taxpayer (as de-

- 1 fined in section 168(g)(8)(A)) during an applicable period
- 2 (as defined in section 168(g)(8)(B))" after "section
- 3 50(b)".
- 4 (d) Effective Date.—The amendments made by
- 5 this section shall apply to property placed in service in
- 6 taxable years beginning after the date of the enactment
- 7 of this section.