

118TH CONGRESS
2D SESSION

S. _____

To reorganize the Federal judiciary, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. WYDEN introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To reorganize the Federal judiciary, 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Judicial Modernization
5 and Transparency Act”.

6 **SEC. 2. SUPREME COURT.**

7 (a) NUMBER OF JUSTICES.—Section 1 of title 28,
8 United States Code, is amended—

9 (1) by striking “eight” and inserting “14”; and

10 (2) by striking “six” and inserting “8”.

11 (b) APPOINTMENTS.—

1 (1) IN GENERAL.—If the number of justices of
2 the Supreme Court of the United States is fewer
3 than 15, the President shall appoint, by and with
4 the advice and consent of the Senate, 1 individual to
5 be a justice of the Supreme Court of the United
6 States within the first 120 days of the first and
7 third years of a Presidential term.

8 (2) WITHDRAWAL OR DISAPPROVAL.—If the
9 nomination of an individual under this section is
10 withdrawn or disapproved by the Senate, the Presi-
11 dent shall appoint, by and with the advice and con-
12 sent of the Senate, 1 individual to be a justice of the
13 Supreme Court of the United States not later than
14 120 after the date of such withdrawal or dis-
15 approval.

16 (3) EXCLUSIVE MANNER OF APPOINTMENT.—
17 Except as provided under paragraph (4), the Presi-
18 dent shall not appoint an individual to be a justice
19 of the Supreme Court of the United States except as
20 provided under this subsection.

21 (4) VACANCY.—If due to a permanent vacancy
22 the total number of justices of the Supreme Court
23 of the United States is fewer than 15, the President
24 shall appoint, by and with the advice and consent of
25 the Senate, an individual to fill such vacancy.

1 (5) EFFECTIVE DATE OF APPOINTMENT.—

2 (A) IN GENERAL.—Except as provided in
3 subparagraph (B), the term for justices ap-
4 pointed under this subsection shall begin on
5 July 1.

6 (B) VACANCY.—The term of an appoint-
7 ment under paragraph (4) shall begin on the
8 date on which the appointment is made.

9 (c) FAILURE TO CONFIRM NOMINEE.—If a com-
10 mittee of the Senate fails to report the nomination of an
11 individual nominated to serve as a justice of the Supreme
12 Court of the United States during the 180-day period be-
13 ginning on the date on which the nomination was referred
14 to the committee, such nomination shall be automatically
15 discharged from the committee and placed on the cal-
16 endar.

17 (d) REQUIREMENT TO INVALIDATE ACT OF CON-
18 GRESS.—

19 (1) IN GENERAL.—The Supreme Court of the
20 United States may invalidate an Act of Congress
21 only with the concurrence of—

22 (A) at least $\frac{2}{3}$ of the voting justices; and

23 (B) at least a majority of the total number
24 of justices.

1 (2) EXPIRATION OF LOWER COURT RELIEF.—

2 Any relief ordered by a lower court in a case seeking
3 to invalidate an Act of Congress shall expire on the
4 date on which the Supreme Court of the United
5 States issues an opinion in that case.

6 (e) CONSIDERATION OF MOTIONS TO RECUSE.—

7 Each justice of the Supreme Court of the United States
8 shall consider a motion to recuse the justice from a par-
9 ticular case and shall make publicly available a written
10 opinion of the justice supporting the decision on whether
11 to recuse themselves from the case. Any justice may be
12 recused from a case upon the affirmative vote of $\frac{2}{3}$ of
13 the justices of the Supreme Court of the United States.

14 (f) DISCLOSURE OF VOTES.—Each justice of the Su-
15 preme Court of the United States shall publicly disclose
16 how each justice voted for any case within the appellate
17 jurisdiction of the Supreme Court.

18 (g) EXAMINATION AND DISCLOSURE WITH RESPECT
19 TO INCOME TAX RETURNS OF JUSTICES OF THE SU-
20 PREME COURT.—

21 (1) AUDIT.—Subchapter A of chapter 78 of the
22 Internal Revenue Code of 1986 is amended by redesi-
23 gnating section 7613 as section 7614 and by insert-
24 ing after section 7612 the following new section:

1 **“SEC. 7613. EXAMINATION WITH RESPECT TO INCOME TAX**
2 **RETURNS OF JUSTICES OF THE SUPREME**
3 **COURT.**

4 “(a) IN GENERAL.—As rapidly as practicable after
5 the filing of any applicable income tax return, the Sec-
6 retary shall conduct an examination to ascertain the cor-
7 rectness of such return and enforce the requirements of
8 this title with respect to the taxable year covered by such
9 return.

10 “(b) REPORTS.—

11 “(1) INITIAL REPORT.—Not later than 90 days
12 after the filing of an applicable income tax return,
13 the Secretary shall disclose and make publicly avail-
14 able an initial report regarding the examination with
15 respect to such return. Such report shall include—

16 “(A) the name of the taxpayer,

17 “(B) an identification of the subparagraph
18 of subsection (c)(1) which describes such re-
19 turn,

20 “(C) the date that such return was filed,
21 and

22 “(D) the date on which the examination
23 with respect to such return commenced (or, if
24 such examination has not commenced as of the
25 date of such report, a detailed description of the

1 reasons that such examination has not com-
2 menced).

3 “(2) PERIODIC REPORTS.—Not later than 180
4 days after the disclosure of the report described in
5 paragraph (1) with respect to any applicable income
6 tax return and not later than 180 days after the
7 most recent disclosure of a report described in this
8 paragraph with respect to such return, the Secretary
9 shall disclose and make publicly available a periodic
10 report regarding the examination with respect to
11 such return. Such report shall include—

12 “(A) the information described in subpara-
13 graphs (A) through (D) of paragraph (1),

14 “(B) a description of the status of the ex-
15 amination, including a description of the por-
16 tions of the examination which have been com-
17 pleted, which are in process, and which are an-
18 ticipated to take place, and

19 “(C) an estimate of the time frame for the
20 completion of the examination, including an
21 identification of factors which could alter such
22 time frame, reasonable estimates of the likeli-
23 hood of such factors (taking into account the
24 specific facts and circumstances of the examina-

1 tion), and the likely specific effects of such fac-
2 tors on such time frame.

3 Notwithstanding the preceding sentence, a periodic
4 report shall not be required under this paragraph
5 with respect to any return after the date on which
6 a final report is disclosed under paragraph (3) with
7 respect to such return.

8 “(3) FINAL REPORT.—Not later than 90 days
9 after the completion of the examination described in
10 subsection (a) with respect to any applicable income
11 tax return, the Secretary shall disclose and make
12 publicly available a final report regarding such ex-
13 amination. Such report shall include—

14 “(A) the information described in subpara-
15 graphs (A) through (C) of paragraph (1),

16 “(B) the date on which the examination
17 with respect to such return was completed,

18 “(C) a list of the audit materials (as de-
19 fined in section 6103(q)(2)) with respect to
20 such examination, and

21 “(D) a description (including the amount)
22 of each proposed adjustment, adjustment, and
23 controversy with respect to such examination
24 together with a description of how such pro-
25 posed adjustment or controversy was resolved

1 (or a statement that such proposed adjustment
2 or controversy was not resolved, as the case
3 may be).

4 For purposes of this paragraph, an examination
5 shall be treated as complete on the date that the
6 Secretary provides the taxpayer with a notice of defi-
7 ciency, or any closing document referred to in sec-
8 tion 6103(q)(2)(A)(v), with respect to such examina-
9 tion.

10 “(4) EXTENSION OF DUE DATE REPORT.—If a
11 request is made for an extension of the due date for
12 filing any applicable income tax return, the Sec-
13 retary shall, not later than 90 days after such re-
14 quest is granted or denied, disclose and make pub-
15 licly available an extension of due date report with
16 respect to return. Such report shall include—

17 “(A) the information described in subpara-
18 graphs (A) and (B) of paragraph (1),

19 “(B) a statement that an extension of the
20 due date for the filing of such return has been
21 requested,

22 “(C) the date that such request was re-
23 ceived,

24 “(D) a statement of whether such request
25 has been granted or denied, and

1 “(E) the due date of such return (includ-
2 ing any extensions).

3 “(5) TREATMENT OF FAILURE TO FILE.—In
4 the case of a failure to file any applicable income tax
5 return before the close of the 60-day period begin-
6 ning with the date prescribed for filing of such re-
7 turn—

8 “(A) the Secretary shall conduct the exam-
9 ination described in subsection (a) with respect
10 to the taxable year covered by the return to
11 which such failure relates,

12 “(B) reports made pursuant to this para-
13 graph shall include a statement that such re-
14 port is with respect to a return which the tax-
15 payer failed to file, and

16 “(C) this section and section 6103(q) shall
17 otherwise apply to such failure in the same
18 manner as if a return were filed at the close of
19 such period.

20 The application of this paragraph with respect to
21 any failure to file any applicable income tax return
22 shall not prevent the application of this section with
23 respect to such return at such time as such return
24 may be filed.

1 “(6) PUBLIC AVAILABILITY.—For purposes of
2 this subsection, a document shall not be treated as
3 having been made publicly available unless made
4 available on the Internet.

5 “(c) APPLICABLE INCOME TAX RETURN.—For pur-
6 poses of this section—

7 “(1) IN GENERAL.—The term ‘applicable in-
8 come tax return’ means any relevant income tax re-
9 turn of—

10 “(A) a justice of the Supreme Court,

11 “(B) an individual who is married (within
12 the meaning of section 7703(a)) to an indi-
13 vidual described in subparagraph (A) for the
14 taxable year to which such return relates,

15 “(C) any corporation or partnership which
16 is controlled by any individual described in sub-
17 paragraph (A) or (B) at any time during the
18 taxable year to which such return relates,

19 “(D) the estate of any person described in
20 (A) or (B), or any estate with respect to which
21 any person described in subparagraph (A), (B),
22 or (C) is an executor or beneficiary at any time
23 during the taxable year to which such return
24 relates, and

1 “(E) any trust with respect to which any
2 person described in subparagraph (A), (B), (C),
3 or (D) is a grantor, fiduciary, or beneficiary, or
4 for which another trust described in this sub-
5 paragraph is a grantor or beneficiary, at any
6 time during the taxable year to which such re-
7 turn relates.

8 Such term shall include any schedule, attachment, or
9 other document filed with such return.

10 “(2) RELEVANT INCOME TAX RETURN.—The
11 term ‘relevant income tax return’ means, with re-
12 spect to any justice of the Supreme Court, any in-
13 come tax return if—

14 “(A) any portion of the taxable year to
15 which such return relates is during the period
16 that such individual is a justice of the Supreme
17 Court who is not retired,

18 “(B) the due date for such return (includ-
19 ing any extensions) is during such period, or

20 “(C) such return is filed during such pe-
21 riod, and

22 “(3) CONTROL.—For purposes of paragraph
23 (1)(C)—

24 “(A) IN GENERAL.—Except as otherwise
25 provided in this paragraph, control shall be de-

1 terminated under the rules of paragraphs (2) and
2 (3) of section 6038(e) (determined without re-
3 gard to subparagraphs (A) and (B) of such
4 paragraph (2) and without regard to subpara-
5 graph (C) of paragraph (3) thereof).

6 “(B) RESTRICTION ON FAMILY ATTRIBU-
7 TION.—

8 “(i) IN GENERAL.—Except as pro-
9 vided in clause (ii), for purposes of apply-
10 ing subparagraph (A)—

11 “(I) section 318 shall be applied
12 without regard to subsection
13 (a)(1)(A)(ii) thereof, and

14 “(II) section 267(c) shall be ap-
15 plied by treating the family of an indi-
16 vidual as including only such individ-
17 ual’s spouse (in lieu of the application
18 of paragraph (4) thereof).

19 “(ii) EXCEPTION FOR RECENT TRANS-
20 FER TO FAMILY MEMBERS.—For purposes
21 of determining whether any corporation or
22 partnership is controlled by an individual
23 under paragraph (1)(C) for any taxable
24 year, clause (i) shall not apply if such cor-
25 poration or partnership was controlled by

1 such individual (after application of clause
2 (i)) at any time during the 4 immediately
3 preceding taxable years.

4 “(d) APPLICATION TO AMENDED RETURNS.—For
5 purposes of this section and section 6103(q), any amend-
6 ment or supplement to a return of tax shall be treated
7 as a separate return of tax and the determination of when
8 such amendment or supplement is filed, and whether such
9 amendment or supplement is a relevant income tax return,
10 shall be made without regard to the underlying return.”.

11 (2) DISCLOSURE.—Section 6103 of such Code
12 is amended by redesignating subsection (q) as sub-
13 section (r) and by inserting after subsection (p) the
14 following new subsection:

15 “(q) DISCLOSURE WITH RESPECT TO INCOME TAX
16 RETURNS OF JUSTICES OF THE SUPREME COURT.—

17 “(1) IN GENERAL.—The Secretary shall dis-
18 close and make publicly available (within the mean-
19 ing of section 7613(b))—

20 “(A) each applicable income tax return (as
21 defined in section 7613(e)),

22 “(B) each report described in section
23 7613(b), and

24 “(C) any audit materials with respect a re-
25 turn described in subparagraph (A).

1 “(2) AUDIT MATERIALS.—The term ‘audit ma-
2 terials’ means, with respect to any return:

3 “(A) Any of the following which are pro-
4 vided by the Secretary to the taxpayer (or any
5 designee of the taxpayer):

6 “(i) Any written communication which
7 identifies such return as being subject to
8 examination.

9 “(ii) Any written communication
10 which proposes the adjustment of any item
11 on such return, any report by an examiner
12 related to such proposed adjustment, and
13 any supervisory approval of any penalty
14 proposed as part of such adjustment.

15 “(iii) Any memorandum or report of
16 the Internal Revenue Service Independent
17 Office of Appeals with respect to such re-
18 turn, and any denial of any request de-
19 scribed in subparagraph (B).

20 “(iv) Any notice of deficiency with re-
21 spect to such return.

22 “(v) Any closing documents with re-
23 spect to the examination of such return,
24 including any closing agreement or no
25 change letter.

1 “(B) Any request for referral to the Inter-
2 nal Revenue Service Independent Office of Ap-
3 peals of any controversy with respect to such
4 return.

5 “(C) Any petition filed with the Tax Court
6 for a redetermination of any deficiency referred
7 to in subparagraph (A)(iv).

8 “(3) EXCEPTION FOR CERTAIN IDENTITY IN-
9 FORMATION.—The information disclosed and made
10 publicly available under paragraph (1) shall not in-
11 clude any identification number of any person (in-
12 cluding any social security number), any financial
13 account number, the name of any individual who has
14 not attained age 18 (as of the close of the taxable
15 year to which the return relates), the name of any
16 employee of the Department of the Treasury, or any
17 address (other than the city and State in which such
18 address is located).

19 “(4) TIMING OF DISCLOSURES.—Any informa-
20 tion required to be disclosed under paragraph (1)
21 shall be disclosed and made publicly available not
22 later than—

23 “(A) in the case of any income tax return
24 referred to in paragraph (1)(A), 90 days after
25 the date that such return is filed,

1 (1) IN GENERAL.—

2 (A) DISCLOSURE REQUIREMENT.—Chapter
3 131 of title 5, United States Code, is amend-
4 ed—

5 (i) by inserting after section 13104
6 the following:

7 **“§ 13104A. Disclosure of tax returns**

8 “(a) DEFINITIONS.—In this section:

9 “(1) APPLICABLE INCOME TAX RETURN.—

10 “(A) IN GENERAL.—The term ‘applicable
11 income tax return’ means, with respect to any
12 taxable year, any return (within the meaning of
13 section 6103(b) of the Internal Revenue Code
14 of 1986) relating to Federal income taxes of—

15 “(i) a covered candidate or covered in-
16 dividual;

17 “(ii) an individual who is married
18 (within the meaning of section 7703(a) of
19 the Internal Revenue Code of 1986) to a
20 covered candidate or covered individual for
21 the taxable year;

22 “(iii) any corporation or partnership
23 that was controlled (as determined under
24 section 7613(c)(3) of the Internal Revenue
25 Code of 1986) by an individual described

1 in clause (i) or (ii) at any time during the
2 taxable year;

3 “(iv) the estate of any person de-
4 scribed in clause (i) or (ii) or any estate
5 with respect to which any person described
6 in clause (i), (ii), or (iii) is an executor or
7 beneficiary at any time during the taxable
8 year; and

9 “(v) any trust with respect to which
10 any person described in clause (i), (ii),
11 (iii), or (iv) is a grantor, fiduciary, or ben-
12 eficiary, or for which another trust de-
13 scribed in this clause is a grantor or bene-
14 ficiary, at any time during the taxable
15 year.

16 “(B) INCLUSION OF CERTAIN DOCU-
17 MENTS.—Such term shall include any schedule,
18 attachment, or other document filed with such
19 return.

20 “(2) COVERED CANDIDATE.—The term ‘covered
21 candidate’ means an individual who is nominated to
22 be a justice of the Supreme Court of the United
23 States.

24 “(3) COVERED INDIVIDUAL.—The term ‘cov-
25 ered individual’ means—

1 “(A) a justice of the Supreme Court of the
2 United States required to file a report under
3 subsection (a) or (d) of section 13103; or

4 “(B) an individual who occupies the office
5 of justice of the Supreme Court of the United
6 States required to file a report under section
7 13103(e).

8 “(b) DISCLOSURE.—

9 “(1) COVERED INDIVIDUALS.—

10 “(A) IN GENERAL.—In addition to the in-
11 formation described in subsections (a), (b), (e),
12 and (f) of section 13104, a covered individual
13 shall include in each report required to be filed
14 under this title a copy of all applicable income
15 tax returns for the 3 most recent taxable years
16 for which a return has been filed with the Inter-
17 nal Revenue Service as of the date on which the
18 report is filed.

19 “(B) FAILURE TO DISCLOSE.—If an in-
20 come tax return is not disclosed under subpara-
21 graph (A), the Director of the Administrative
22 Office of the United States Courts shall submit
23 to the Secretary of the Treasury a request that
24 the Secretary of the Treasury provide the Di-
25 rector of the Administrative Office of the

1 United States Courts with a copy of the income
2 tax return.

3 “(C) PUBLICLY AVAILABLE.—Each income
4 tax return submitted under this paragraph shall
5 be filed with the Director of the Administrative
6 Office of the United States Courts and made
7 publicly available in the same manner as the in-
8 formation described in subsections (a) and (b)
9 of section 13104.

10 “(D) REDACTION OF CERTAIN INFORMA-
11 TION.—Before making any income tax return
12 submitted under this paragraph available to the
13 public, the Judicial Conference shall redact
14 such information as the Judicial Conference, in
15 consultation with the Secretary of the Treasury
16 (or a delegate of the Secretary), determines ap-
17 propriate.

18 “(2) COVERED CANDIDATES.—

19 “(A) NOMINEES TO THE SUPREME COURT
20 OF THE UNITED STATES.—Not later than 15
21 days after the date on which a covered can-
22 didate is nominated, the covered candidate shall
23 file with the Judicial Conference a copy of the
24 applicable income tax returns for the 3 most re-

1 cent taxable years for which a return has been
2 filed with the Internal Revenue Service.

3 “(B) FAILURE TO DISCLOSE.—If an appli-
4 cable income tax return is not disclosed under
5 subparagraph (A), the Judicial Conference shall
6 submit to the Secretary of the Treasury a re-
7 quest that the Secretary of the Treasury pro-
8 vide the Judicial Conference with the applicable
9 income tax return.

10 “(C) PUBLICLY AVAILABLE.—Each appli-
11 cable income tax return submitted under this
12 paragraph shall be filed with the Judicial Con-
13 ference and made publicly available in the same
14 manner as the information described in section
15 13104(b).

16 “(D) REDACTION OF CERTAIN INFORMA-
17 TION.—Before making any applicable income
18 tax return submitted under this paragraph
19 available to the public, the Judicial Conference
20 shall redact such information as the Judicial
21 Conference, in consultation with the Secretary
22 of the Treasury (or a delegate of the Sec-
23 retary), determines appropriate.

24 “(3) SPECIAL RULE WITH RESPECT TO RE-
25 TURNS DISCLOSED UNDER OTHER AUTHORITY.—For

1 purposes of this subsection, in the case of any appli-
2 cable income tax return that has been made publicly
3 available pursuant to section 6103(q) of the Internal
4 Revenue Code of 1986, the requirements of para-
5 graphs (1)(A) and (2)(A) shall be satisfied with re-
6 spect to such return if the covered individual or cov-
7 ered candidate (as the case may be) provides the lo-
8 cation on the Internet where such disclosure has
9 been made publicly available.”; and

10 (ii) in section 13106—

11 (I) in subsection (a)—

12 (aa) in paragraph (1), in the
13 first sentence, by inserting “or
14 any individual who knowingly
15 and willfully falsifies or who
16 knowingly and willfully fails to
17 file an applicable income tax re-
18 turn that such individual is re-
19 quired to disclose pursuant to
20 section 13104A” before the pe-
21 riod; and

22 (bb) in paragraph (2)(A)—

23 (AA) in clause (i), by
24 inserting “or falsify any ap-
25 plicable income tax return

1 that such person is required
2 to disclose under section
3 13104A of this title” before
4 the semicolon; and

5 (BB) in clause (ii), by
6 inserting “or fail to file any
7 applicable income tax return
8 that such person is required
9 to disclose under section
10 13104A of this title” before
11 the period;

12 (II) in subsection (b), in the first
13 sentence, by inserting “or willfully
14 failed to file or has willfully falsified
15 an applicable income tax return re-
16 quired to be disclosed under section
17 13104A of this title” before the pe-
18 riod;

19 (III) in subsection (c), by insert-
20 ing “or failing to file or falsifying an
21 applicable income tax return required
22 to be disclosed under section 13104A”
23 before the period; and

24 (IV) in subsection (d)(1)—

1 (aa) in the matter preceding
2 subparagraph (A), by inserting
3 “or files an applicable income tax
4 return required to be disclosed
5 under section 13104A” after
6 “subchapter”; and

7 (bb) in subparagraph (A),
8 by inserting “or such applicable
9 income tax return, as applica-
10 ble,” after “report”.

11 (B) SPECIAL RULE FOR INDIVIDUALS WHO
12 ARE COVERED CANDIDATES ON DATE OF EN-
13 ACTMENT.—In the case of any individual who is
14 a covered candidate (as defined in section
15 13104A of title 5, United States Code, as
16 added by paragraph (1)) on the date of the en-
17 actment of this Act, section 13104A(b)(2)(A) of
18 such title shall be applied by substituting “30
19 days after the date of the enactment of the Ju-
20 dicial Modernization and Transparency Act” for
21 “15 days after the date on which a covered can-
22 didate is nominated”.

23 (C) CLERICAL AMENDMENT.—The table of
24 sections for chapter 131 of title 5, United

1 States Code, is amended by adding at the end
2 the following:

“13104A. Disclosure of tax returns.”.

3 (2) AUTHORITY TO DISCLOSE INFORMATION.—

4 (A) IN GENERAL.—Section 6103(l) of the
5 Internal Revenue Code of 1986 is amended by
6 adding at the end the following:

7 “(23) DISCLOSURE OF RETURN INFORMATION
8 OF JUSTICES OF THE SUPREME COURT AND NOMI-
9 NEES TO THE SUPREME COURT.—

10 “(A) DISCLOSURE OF RETURNS OF JUS-
11 TICES OF THE SUPREME COURT.—

12 “(i) IN GENERAL.—The Secretary
13 shall, upon written request from the Ad-
14 ministrative Office of the United States
15 Courts pursuant to section
16 13104A(b)(1)(B) of title 5, United States
17 Code, provide to officers and employees of
18 the Judicial Conference a copy of each ap-
19 plicable income tax return with respect to
20 any covered individual who has been identi-
21 fied in such request.

22 “(ii) DISCLOSURE TO PUBLIC.—The
23 Director of the Administrative Office of
24 the United States Courts may disclose to
25 the public any applicable income tax return

1 required to be submitted to the Director
2 pursuant to section 13104A(b)(1) of title
3 5, United States Code.

4 “(B) DISCLOSURE OF RETURNS OF NOMI-
5 NEES TO THE SUPREME COURT.—

6 “(i) IN GENERAL.—The Secretary
7 shall, upon written request from the Judi-
8 cial Conference, as applicable pursuant to
9 section 13104A(b)(2)(B) of title 5, United
10 States Code, provide to officers and em-
11 ployees of the requesting entity a copy of
12 each applicable income tax return with re-
13 spect to any covered candidate who has
14 been identified in such request.

15 “(ii) DISCLOSURE TO PUBLIC.—The
16 Judicial Conference may disclose to the
17 public any applicable income tax return re-
18 quired to be filed with the such agency
19 pursuant to section 13104A(b)(2) of title
20 5, United States Code.

21 “(C) DEFINITIONS.—For purposes of this
22 paragraph, the terms ‘applicable income tax re-
23 turn’, ‘covered individual’, and ‘covered can-
24 didate’ have the meanings given those terms in
25 section 13104A of title 5, United States Code.”.

1 (B) CONFORMING AMENDMENTS.—Section
 2 6103(p)(4) of the Internal Revenue Code of
 3 1986, in the matter preceding subparagraph
 4 (A) and in subparagraph (F)(ii), is amended by
 5 striking “or (22)” and inserting “(22), or (23)”
 6 each place it appears.

7 **SEC. 3. COURTS OF APPEALS.**

8 (a) IN GENERAL.—Section 41 of title 28, United
 9 States Code, is amended—

10 (1) in the matter preceding the table, by strik-
 11 ing “thirteen” and inserting “15”; and

12 (2) in the table—

13 (A) by striking the item relating to the
 14 fifth circuit and inserting the following:

“Fifth Arkansas, Louisiana, Mississippi,
 Tennessee.”;

15 (B) by striking the item relating to the
 16 sixth circuit and inserting the following:

“Sixth Kentucky, Michigan, Ohio.”;

17 (C) by striking the item relating to the
 18 eighth circuit and inserting the following:

“Eighth Iowa, Minnesota, Missouri, Nebraska,
 North Dakota, South Dakota.”;

19 (D) by striking the item relating to the
 20 ninth circuit and inserting the following:

“Ninth California, Guam, Hawaii, Northern
 Mariana Islands.”;

1 (E) by striking the item relating to the
 2 tenth circuit and inserting the following:

“Tenth Colorado, Kansas, Oklahoma, Utah,
 Wyoming.”;

3 (F) by inserting after the item relating to
 4 the 11th circuit the following:

“Twelfth Arizona, New Mexico, Texas.
 Thirteenth Alaska, Idaho, Montana, Nevada, Or-
 egon, Washington.”.

5 (b) SUPREME COURT JUSTICES AS CIRCUIT JUS-
 6 TICES.—Section 42 of title 28, United States Code, is
 7 amended—

8 (1) in the first undesignated paragraph, by
 9 striking “The” and inserting “(a) The”;

10 (2) in the second undesignated paragraph—

11 (A) by striking “A” and inserting “(b) A”;

12 and

13 (B) by striking “more than one circuit,
 14 and two or more justices may be assigned to
 15 the same circuit” and inserting “1 circuit”; and

16 (3) by adding at the end the following:

17 “(c) A circuit justice may—

18 “(1) prioritize applications to justices; and

19 “(2) participate in committees to prepare for
 20 the Judicial Conference of the United States;

21 “(3) attend the Judicial Conference of the
 22 United States; and

1 “(4) provide advice on the removal of a circuit
2 judge in the circuit to which the circuit justice is as-
3 signed.”.

4 (c) APPOINTMENT OF CIRCUIT JUDGES.—In section
5 44(a) of title 28, United States Code, strike the table and
6 insert the following:

“Circuits	Number of judges
District of Columbia	11
First	9
Second	17
Third	18
Fourth	21
Fifth	16
Sixth	18
Seventh	16
Eighth	12.
Ninth	24
Tenth	13
Eleventh	19
Twelfth	22
Thirteenth	13
Federal	12.”.

7 (d) SUPERMAJORITY REQUIREMENT.—A court of ap-
8 peals of the United States may invalidate an Act of Con-
9 gress only with the concurrence of—

10 (1) in the case of a panel of judges, every
11 judge; and

12 (2) in the case of a rehearing en banc, at least
13 $\frac{2}{3}$ of the voting judges.

14 **SEC. 4. DISTRICT COURTS.**

15 (a) IN GENERAL.—The President shall appoint, by
16 and with the advice and consent of the Senate—

17 (1) 1 additional district judge for the northern
18 district of Alabama;

1 (2) 2 additional district judges for the district
2 of Arizona;

3 (3) 1 additional district judge for the eastern
4 district of Arkansas;

5 (4) 7 additional district judges for the central
6 district of California;

7 (5) 2 additional district judges for the eastern
8 district of California;

9 (6) 3 additional district judges for the northern
10 district of California;

11 (7) 1 additional district judge for the southern
12 district of California;

13 (8) 2 additional district judges for the district
14 of Colorado;

15 (9) 1 additional district judge for the district of
16 Connecticut;

17 (10) 4 additional district judges for the middle
18 district of Florida;

19 (11) 1 additional district judge for the northern
20 district of Florida;

21 (12) 2 additional district judges for the south-
22 ern district of Florida;

23 (13) 1 additional district judge for the middle
24 district of Georgia;

1 (14) 2 additional district judges for the north-
2 ern district of Georgia;

3 (15) 1 additional district judge for the district
4 of Idaho;

5 (16) 1 additional district judge for the central
6 district of Illinois;

7 (17) 3 additional district judges for the north-
8 ern district of Illinois;

9 (18) 1 additional district judge for the northern
10 district of Indiana;

11 (19) 1 additional district judge for the southern
12 district of Indiana;

13 (20) 1 additional district judge for the southern
14 district of Iowa;

15 (21) 1 additional district judge for the district
16 of Kansas;

17 (22) 1 additional district judge for the eastern
18 district of Kentucky;

19 (23) 1 additional district judge for the western
20 district of Kentucky;

21 (24) 1 additional district judge for the eastern
22 district of Louisiana;

23 (25) 1 additional district judge for the western
24 district of Louisiana;

1 (26) 2 additional district judges for the district
2 of Maryland;

3 (27) 2 additional district judges for the district
4 of Massachusetts;

5 (28) 2 additional district judges for the eastern
6 district of Michigan;

7 (29) 1 additional district judge for the western
8 district of Michigan;

9 (30) 2 additional district judges for the district
10 of Minnesota;

11 (31) 1 additional district judge for the southern
12 district of Mississippi;

13 (32) 1 additional district judge for the eastern
14 district of Missouri;

15 (33) 1 additional district judge for the western
16 district of Missouri;

17 (34) 1 additional district judge for the district
18 of Nebraska;

19 (35) 1 additional judge for the district of Ne-
20 vada;

21 (36) 3 additional district judges for the district
22 of New Jersey;

23 (37) 1 additional district judge for the district
24 of New Mexico;

1 (38) 2 additional district judges for the eastern
2 district of New York;

3 (39) 1 additional district judge for the northern
4 district of New York;

5 (40) 2 additional district judge for the southern
6 district of New York;

7 (41) 1 additional district judge for the western
8 district of New York;

9 (42) 1 additional district judge for the eastern
10 district of North Carolina;

11 (43) 1 additional district judge for the middle
12 district of North Carolina;

13 (44) 1 additional district judge for the western
14 district of North Carolina;

15 (45) 2 additional district judges for the north-
16 ern district of Ohio;

17 (46) 2 additional district judges for the south-
18 ern district of Ohio;

19 (47) 1 additional district judge for the western
20 district of Oklahoma;

21 (48) 1 additional district judge for the district
22 of Oregon;

23 (49) 2 additional district judges for the eastern
24 district of Pennsylvania;

1 (50) 1 additional district judge for the middle
2 district of Pennsylvania;

3 (51) 1 additional district judge for the western
4 district of Pennsylvania;

5 (52) 1 additional district judge for the district
6 of Puerto Rico;

7 (53) 2 additional district judges for the district
8 of South Carolina;

9 (54) 1 additional district judge for the eastern
10 district of Tennessee;

11 (55) 1 additional district judge for the middle
12 district of Tennessee;

13 (56) 1 additional district judge for the eastern
14 district of Texas;

15 (57) 2 additional district judges for the north-
16 ern district of Texas;

17 (58) 3 additional district judges for the south-
18 ern district of Texas;

19 (59) 2 additional district judges for the western
20 district of Texas;

21 (60) 1 additional district judge for the district
22 of Utah;

23 (61) 2 additional district judges for the eastern
24 district of Virginia;

1 (62) 1 additional district judge for the western
2 district of Virginia;

3 (63) 2 additional district judges for the western
4 district of Washington;

5 (64) 1 additional district judge for the eastern
6 district of Wisconsin; and

7 (65) 1 additional district judge for the western
8 district of Wisconsin.

9 (b) TABLES.—Section 133(a) of title 28, United
10 States Code, is amended—

11 (1) by striking the items relating to Alabama
12 and inserting the following:

“Alabama:	
Northern	8
Middle	3
Southern	3”;

13 (2) by striking the item relating to Arizona and
14 inserting the following:

“Arizona	14”;
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15 (3) by striking the items relating to Arkansas
16 and inserting the following:

“Arkansas:	
Eastern	6
Western	3”;

17 (4) by striking the items relating to California
18 and inserting the following:

“California:	
Northern	17
Eastern	8
Central	34

Southern 14”;

1 (5) by striking the item relating to Colorado
2 and inserting the following:

“Colorado 9”;

3 (6) by striking the item relating to Connecticut
4 and inserting the following:

“Connecticut 9”;

5 (7) by striking the items relating to Florida and
6 inserting the following:

“Florida:
Northern 5
Middle 19
Southern 19”;

7 (8) by striking the items relating to Georgia
8 and inserting the following:

“Georgia:
Northern 13
Middle 5
Southern 3”;

9 (9) by striking the item relating to Idaho and
10 inserting the following:

“Idaho 3”;

11 (10) by striking the items relating to Illinois
12 and inserting the following:

“Illinois:
Northern 25
Central 5
Southern 4”;

13 (11) by striking the items relating to Indiana
14 and inserting the following:

“Indiana:
 Northern 6
 Southern 6”;

1 (12) by striking the items relating to Iowa and
 2 inserting the following:

“Iowa:
 Northern 2
 Southern 4”;

3 (13) by striking the item relating to Kansas
 4 and inserting the following:

“Kansas 6”;

5 (14) by striking the items relating to Kentucky
 6 and inserting the following:

“Kentucky:
 Eastern 6
 Western 5”;

7 (15) by striking the items relating to Louisiana
 8 and inserting the following:

“Louisiana:
 Eastern 12
 Middle 4
 Western 8”;

9 (16) by striking the item relating to Maryland
 10 and inserting the following:

“Maryland 12”;

11 (17) by striking the item relating to Massachu-
 12 setts and inserting the following:

“Massachusetts 15”;

13 (18) by striking the items relating to Michigan
 14 and inserting the following:

“Michigan:
 Eastern 17
 Western 5”;

1 (19) by striking the item relating to Minnesota
 2 and inserting the following:

“Minnesota 8”;

3 (20) by striking the items relating to Mis-
 4 sissippi and inserting the following:

“Mississippi:
 Northern 3
 Southern 7”;

5 (21) by striking the items relating to Missouri
 6 and inserting the following:

“Missouri:
 Eastern 7
 Western 6”;

7 (22) by striking the item relating to Nebraska
 8 and inserting the following:

“Nebraska 4”;

9 (23) by striking the item relating to the district
 10 of Nevada and inserting the following:

“Nevada 8”;

11 (24) by striking the item relating to the district
 12 of New Jersey and inserting the following:

“New Jersey 20”;

13 (25) by striking the item relating to New Mex-
 14 ico and inserting the following:

“New Mexico 7”;

1 (26) by striking the items relating to New York
2 and inserting the following:

“New York:

Northern	6
Southern	30
Eastern	17
Western	5”;

3 (27) by striking the items relating to North
4 Carolina and inserting the following:

“North Carolina:

Eastern	5
Middle	5
Western	5”;

5 (28) by striking the items relating to Ohio and
6 inserting the following:

“Ohio:

Northern	13
Southern	10”;

7 (29) by striking the items relating to Oklahoma
8 and inserting the following:

“Oklahoma:

Northern	3
Eastern	1
Western	7
Northern, Eastern, Western	1”;

9 (30) by striking the item relating to Oregon
10 and inserting the following:

“Oregon

7”;

11 (31) by striking the items relating to Pennsyl-
12 vania and inserting the following:

“Pennsylvania:

Eastern	24
Middle	7
Western	11”;

1 (32) by striking the item relating to Puerto
2 Rico and inserting the following:

“Puerto Rico 8”;

3 (33) by striking the item relating to South
4 Carolina and inserting the following:

“South Carolina 12”;

5 (34) by striking the items relating to Tennessee
6 and inserting the following:

“Tennessee:
Eastern 6
Middle 5
Western 5”;

7 (35) by striking the items relating to Texas and
8 inserting the following:

“Texas:
Northern 14
Southern 22
Eastern 8
Western 15”;

9 (36) by striking the item relating to Utah and
10 inserting the following:

“Utah 6”;

11 (37) by striking the items relating to Virginia
12 and inserting the following:

“Virginia:
Eastern 13
Western 5”;

13 (38) by striking the items relating to Wash-
14 ington and inserting the following:

“Washington:

Eastern	4
Western	8”; and

1 (39) by striking the items relating to Wisconsin

2 and inserting the following:

“Wisconsin:

Eastern	6
Western	3”.