

## Calendar No. 1

118TH CONGRESS  
1ST SESSION**H. R. 23**

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IN THE SENATE OF THE UNITED STATES

JANUARY 23 (legislative day, JANUARY 3), 2023

Received; read the first time

JANUARY 25, 2023

Read the second time and placed on the calendar

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**AN ACT**

To rescind certain balances made available to the Internal Revenue Service.

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 “Family and Small  
5 Business Taxpayer Protection Act”.

6 **SEC. 2. RESCISSION OF CERTAIN BALANCES MADE AVAIL-**  
7 **ABLE TO THE INTERNAL REVENUE SERVICE.**

8 The unobligated balances of amounts appropriated or  
9 otherwise made available for activities of the Internal Rev-  
10 enue Service by paragraphs (1)(A)(ii), (1)(A)(iii), (1)(B),





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