

112TH CONGRESS  
1ST SESSION

# H. R. 349

To make subject to appropriations Acts the Internal Revenue Service's use of certain funds collected from user fees.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 19, 2011

Mr. SENSENBRENNER (for himself, Mr. BURGESS, Mr. DUNCAN of South Carolina, Mr. ROSS of Florida, Mr. CRAWFORD, Mr. LONG, and Mr. DUNCAN of Tennessee) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To make subject to appropriations Acts the Internal Revenue Service's use of certain funds collected from user fees.

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 “IRS Fee Reform Act  
5 of 2011”.

6 **SEC. 2. INTERNAL REVENUE SERVICE USER FEES SUBJECT**  
7 **TO APPROPRIATIONS ACTS.**

8 (a) IN GENERAL.—The second sentence of section 3  
9 of title I of Public Law 103–329, under the heading “AD-

1 MINISTRATIVE PROVISIONS-INTERNAL REVENUE SERV-  
2 ICE”, is amended by striking “The Secretary of the Treas-  
3 ury may spend” and all that follows through “and there-  
4 after” and inserting the following: “Any fees collected pur-  
5 suant to this section shall be deposited in the general fund  
6 of the Treasury and shall not be expended by the Internal  
7 Revenue Service unless provided by an appropriations  
8 Act”.

9 (b) CONFORMING AMENDMENT.—The last proviso of  
10 such section is amended by striking “and how they are  
11 being expended by the Service”.

12 (c) EFFECTIVE DATE.—The amendment made by  
13 this section shall apply to fees collected after the date of  
14 the enactment of this Act.

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