

118TH CONGRESS
1ST SESSION

S. 1337

To temporarily prohibit the hiring of additional Internal Revenue Service employees until a certain level of taxpayer services have improved, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 27, 2023

Mr. THUNE (for himself and Ms. COLLINS) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To temporarily prohibit the hiring of additional Internal Revenue Service employees until a certain level of taxpayer services have improved, 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 “Increase Reliable Serv-
5 ices Now Act”.

6 **SEC. 2. TEMPORARY PROHIBITION ON ADDITIONAL TAX EN-**
7 **FORCEMENT PERSONNEL.**

8 (a) IN GENERAL.—Notwithstanding any other provi-
9 sions of law, the Internal Revenue Service may not hire

1 any person for the purpose of conducting enforcement ac-
 2 tivities during the period beginning on the date of the en-
 3 actment of this Act and ending on the first date after such
 4 date on which—

5 (1) the Internal Revenue Service has main-
 6 tained, for 6 consecutive months—

7 (A) a level of access for accounts manage-
 8 ment phone lines of not less than 90 percent;
 9 and

10 (B) an average speed of answering enter-
 11 prise-wide calls in 4 minutes or less; and

12 (2) not less than 90 percent of the regular em-
 13 ployees of the Internal Revenue Service perform
 14 work in person at their job sites.

15 (b) DEFINITIONS.—For purposes of this section—

16 (1) ENFORCEMENT ACTIVITIES.—The term
 17 “enforcement activities” means activities described
 18 in section 10301(a)(1)(A)(ii) of Public Law 117–
 19 169.

20 (2) LEVEL OF ACCESS.—The term “level of ac-
 21 cess” means a telephone performance measure that
 22 reflects overall taxpayer call demand and Internal
 23 Revenue Service assistance and is calculated by di-
 24 viding—

1 (A) the sum of assistor calls answered and
2 the automated calls answered; by

3 (B) the total dialed number attempts (not
4 including any dialed number attempts after
5 hours).

6 **SEC. 3. PROHIBITION ON USE OF ADDITIONAL INTERNAL**
7 **REVENUE SERVICE FUNDS FOR TAXPAYER**
8 **AUDITS.**

9 Section 10301(a)(1)(A)(ii) of Public Law 117–169 is
10 amended by inserting before the period at the end the fol-
11 lowing: “: *Provided further*, That the Internal Revenue
12 Service shall not audit taxpayers with taxable incomes
13 below \$400,000 at a greater rate than such taxpayers
14 were audited for the most recent taxable year beginning
15 before the date of the enactment of this Act”.

16 **SEC. 4. TEMPORARY PROHIBITION ON INTERNAL REVENUE**
17 **SERVICE HIRING.**

18 (a) IN GENERAL.—Notwithstanding any other provi-
19 sions of law, the Internal Revenue Service may not hire
20 any person (other than for activities related to return
21 processing and call center operations) during the period
22 beginning on the date of the enactment of this Act and
23 ending on the first date after such date on which the In-
24 ternal Revenue Service meets the requirements of sub-
25 section (b).

1 (b) REQUIREMENTS.—The requirements specified in
2 this subsection are the following:

3 (1) With respect to the completion of processing
4 original and amended tax returns, the completion of
5 processing suspended tax returns, and the resolution
6 of accounts management cases, the Internal Revenue
7 Service has an aggregate inventory not in excess of
8 5,000,000 items as of the close of any calendar
9 quarter.

10 (2) With respect to tax returns eligible for a re-
11 fund, refunds are issued to taxpayers on average
12 within six weeks or less of the receipt of the return.

13 **SEC. 5. REPORTS.**

14 (a) IN GENERAL.—Not later than 7 days after the
15 last day of each calendar quarter beginning during the ap-
16 plicable period, the Commissioner of Internal Revenue, in
17 consultation with the Treasury Inspector General for Tax
18 Administration, shall submit to the appropriate Congres-
19 sional committees report on—

20 (1) the level of access for accounts management
21 phone lines for each month during such calendar
22 quarter;

23 (2) the average speed of answering enterprise-
24 wide calls for each month during such calendar
25 quarter;

1 (3) the percentage of regular employees of the
2 Internal Revenue Service that perform work in per-
3 son at their job sites during such calendar quarter;

4 (4) the aggregate inventory of unprocessed
5 original and amended tax returns, unprocessed sus-
6 pended tax returns, and unresolved accounts man-
7 agement cases as of the last day of the calendar
8 quarter; and

9 (5) with respect to tax returns eligible for a re-
10 fund, the average length of time between receipt of
11 a tax return and the issuance of a refund.

12 (b) APPLICABLE PERIOD.—For purposes of this sec-
13 tion, the term “applicable period” means the period begin-
14 ning with the first calendar quarter beginning after the
15 date of the enactment of this Act and ending with the first
16 calendar quarter in which the Internal Revenue Service—

17 (1) has met the requirements under paragraphs
18 (1) and (2) of section 2(a); and

19 (2) has met the requirements of section 4(b).

20 (c) APPROPRIATE CONGRESSIONAL COMMITTEES.—

21 For purposes of this section, the term “appropriate Con-
22 gressional committees” means—

23 (1) the Committee on Finance of the Senate;

24 (2) the Committee on Appropriations of the
25 Senate;

1 (3) the Committee on Ways and Means of the
2 House of Representatives; and

3 (4) the Committee on Appropriations of the
4 House of Representatives.

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