

118TH CONGRESS
1ST SESSION

S. 232

To provide limits on the reduction of Internal Revenue Service user fees.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 2, 2023

Mrs. BLACKBURN (for herself and Mr. BRAUN) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To provide limits on the reduction of Internal Revenue
Service 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. TEMPORARY RULES FOR REDUCED USER FEES.**

4 (a) IN GENERAL.—Section 7528(b) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new paragraph:

7 “(5) SPECIAL REDUCED FEES FOR TAXABLE
8 YEARS 2023 THROUGH 2025.—

9 “(A) IN GENERAL.—In the case of any re-
10 quest made during calendar year 2023, 2024,
11 or 2025, except as provided in subparagraph

1 (C), the fees charged under the program re-
 2 quired by subsection (a) shall be \$1,900 in the
 3 case of any exempt person.

4 “(B) EXEMPT PERSON.—For purposes of
 5 this paragraph, with respect to any taxable
 6 year, the term ‘exempt person’ means any per-
 7 son whose gross income for the taxable year
 8 does not exceed \$5,000,000.

9 “(C) PHASEOUT.—The dollar amount
 10 under subparagraph (A) shall be increased (but
 11 not above \$38,000) by \$380 for every \$26,315
 12 (or portion thereof) by which—

13 “(i) the gross income of the exempt
 14 person for the taxable year, exceeds

15 “(ii) \$2,500,000.”.

16 (b) CONFORMING AMENDMENT.—Subparagraph (A)
 17 of section 7528(b)(2) of the Internal Revenue Code of
 18 1986 is amended by striking “The Secretary” and insert-
 19 ing “Except as provided in paragraph (5), the Secretary”.

20 (c) EFFECTIVE DATE.—The amendments made by
 21 this section shall apply to requests made after the date
 22 of the enactment of this Act.

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