

117TH CONGRESS  
2D SESSION

# S. 4961

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

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 27, 2022

Mrs. BLACKBURN introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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. REDUCED USER FEES.**

4 (a) AMENDMENTS.—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) RULES RELATING TO REDUCED FEES.—

8 “(A) IN GENERAL.—Any fee as reduced  
9 under paragraph (2)(A) shall not exceed 5 per-  
10 cent of the lowest fee charged under this sub-  
11 section for any non-qualified person.

1 “(B) APPLICABILITY.—

2 “(i) IN GENERAL.—The Secretary  
3 shall provide for a reduced fee under para-  
4 graph (2)(A) only for persons who are not  
5 non-qualified persons.

6 “(ii) NON-QUALIFIED PERSON.—For  
7 purposes of this paragraph, with respect to  
8 any taxable year, the term ‘non-qualified  
9 person’ means any person whose gross in-  
10 come for the taxable year is \$5,000,000 or  
11 more.

12 “(C) ADJUSTMENT FOR INFLATION.—

13 “(i) IN GENERAL.—In the case of a  
14 taxable year beginning after December 31,  
15 2022, the \$5,000,000 amount in subpara-  
16 graph (B) shall be increased by an amount  
17 equal to—

18 “(I) such amount, multiplied by

19 “(II) the cost-of-living adjust-  
20 ment determined under section 1(f)(3)  
21 for the calendar year in which the tax-  
22 able year begins, determined by sub-  
23 stituting ‘2021’ for ‘2016’ in subpara-  
24 graph (A)(ii) thereof.

1                   “(ii) ROUNDING.—If any amount as  
2                   adjusted under clause (i) is not a multiple  
3                   of \$10,000, such amount shall be rounded  
4                   to the nearest multiple of \$10,000.

5                   “(D) TERMINATION.—This paragraph  
6                   shall not apply to any taxable year beginning  
7                   after December 31, 2025.”.

8           (b) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to fees charged after the date of  
10 the enactment of this Act.

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