

119TH CONGRESS  
1ST SESSION

# H. J. RES. 65

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to Rules for Supervisory Approval of Penalties.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2025

Mr. GROTHMAN (for himself, Mr. MCCLINTOCK, and Mr. STEUBE) submitted the following joint resolution; which was referred to the Committee on Ways and Means

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## JOINT RESOLUTION

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to Rules for Supervisory Approval of Penalties.

1        *Resolved by the Senate and House of Representatives*  
2        *of the United States of America in Congress assembled,*  
3        That Congress disapproves the rule submitted by the In-  
4        ternal Revenue Service relating to “Rules for Supervisory  
5        Approval of Penalties” (89 Fed. Reg. 104419 (December  
6        23, 2024)), and such rule shall have no force or effect.