

119TH CONGRESS
1ST SESSION

H. R. 196

To rescind certain balances made available to the Internal Revenue Service.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2025

Mr. SMITH of Nebraska (for himself, Mr. MORAN, Mr. KELLY of Pennsylvania, Ms. TENNEY, Mr. HUDSON, Ms. MALLIOTAKIS, Mrs. MILLER of West Virginia, Mr. CRENSHAW, Mr. BUCHANAN, Mr. MEUSER, Mr. FINSTAD, Ms. SALAZAR, Mr. GROTHMAN, Mrs. CAMMACK, Mr. GUEST, Mr. HIGGINS of Louisiana, Ms. VAN DUYNE, Mr. BACON, Mr. RESCHENTHALER, Mr. GRIFFITH, Mr. ESTES, Mr. BOST, Mr. MOOLENAAR, Mr. FEENSTRA, Mr. STAUBER, Mrs. HARSHBARGER, Mr. MURPHY, Mr. LANGWORTHY, Mr. FULCHER, Mr. CLINE, Ms. LETLOW, and Mr. ELLZEY) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To rescind certain balances made available to the Internal Revenue Service.

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 “Family and Small
5 Business Taxpayer Protection Act”.

1 **SEC. 2. RESCISSION OF CERTAIN BALANCES MADE AVAIL-**
2 **ABLE TO THE INTERNAL REVENUE SERVICE.**

3 The unobligated balances of amounts appropriated or
4 otherwise made available for activities of the Internal Rev-
5 enue Service by paragraphs (1)(A)(ii), (1)(A)(iii), (1)(B),
6 (2), (3), (4), and (5) of section 10301 of Public Law 117–
7 169 (commonly known as the “Inflation Reduction Act of
8 2022”) as of the date of the enactment of this Act are
9 rescinded.

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