

119TH CONGRESS
1ST SESSION

H. R. 374

To rescind certain balances made available to the Internal Revenue Service
and redirect them to U.S. Customs and Border Protection.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2025

Ms. TENNEY (for herself and Mr. BABIN) introduced the following bill; which was referred to the Committee on Appropriations, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To rescind certain balances made available to the Internal Revenue Service and redirect them to U.S. Customs and Border Protection.

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 “Diverting IRS Re-
5 sources to the Exigent Crisis Today Act” or the “DI-
6 RECT Act”.

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

3 (a) IN GENERAL.—The unobligated balances of
4 amounts appropriated or otherwise made available for en-
5 forcement activities of the Internal Revenue Service by
6 section 10301(1)(A)(ii) of Public Law 117–169 (com-
7 monly known as the “Inflation Reduction Act”) as of the
8 date of the enactment of this Act are rescinded.

9 (b) REDIRECTION OF FUNDS TO U.S. CUSTOMS AND
10 BORDER PROTECTION.—There is appropriated to U.S.
11 Customs and Border Protection for the salaries and ex-
12 penses of new agents and officers hired for the security
13 of the southern border of the United States an amount
14 equal to the amount rescinded pursuant to subsection (a).

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