

119TH CONGRESS
1ST SESSION

S. 1436

To prohibit the Internal Revenue Service from providing firearms and ammunition to its employees, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 10, 2025

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

A BILL

To prohibit the Internal Revenue Service from providing firearms and ammunition to its employees, and for other purposes.

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 “Why Does the IRS
5 Need Guns Act”.

6 **SEC. 2. DEFINITIONS.**

7 For purposes of this Act:

8 (1) **AMMUNITION.**—The term “ammunition”
9 has the same meaning given such term under section
10 921(a)(17) of title 18, United States Code.

1 (2) COMMISSIONER.—The term “Commis-
 2 sioner” means the Commissioner of Internal Rev-
 3 enue.

4 (3) FIREARM.—The term “firearm” has the
 5 same meaning given such term under section
 6 921(a)(3) of title 18, United States Code.

7 **SEC. 3. PROHIBITION ON USE OF FUNDS.**

8 (a) IN GENERAL.—Notwithstanding any provi-
 9 sion of law, none of the funds authorized to be appro-
 10 priated or otherwise made available for any fiscal year
 11 may be obligated or expended by the Commissioner to pur-
 12 chase, receive, or store any firearm or ammunition.

13 (b) EFFECTIVE DATE.—This section shall take effect
 14 on the date which is 120 days after the date of enactment
 15 of this Act.

16 **SEC. 4. TRANSFER OF FIREARMS AND AMMUNITION.**

17 Not later than the date which is 120 days after the
 18 date of enactment of this Act, the Commissioner shall
 19 transfer to the Administrator of General Services—

20 (1) any firearms owned by, or under the control
 21 of, the Internal Revenue Service; and

22 (2) any ammunition owned by, or under the
 23 control of, the Internal Revenue Service.

1 **SEC. 5. SALE OF FIREARMS.**

2 (a) IN GENERAL.—Not later than the date which is
3 30 days after the date on which the transfer described
4 in section 4 has been completed, the Administrator of Gen-
5 eral Services shall—

6 (1) initiate the sale or auction of any firearms
7 described in paragraph (1) of such section to li-
8 censed dealers (as defined in section 921(a)(11) of
9 title 18, United States Code); and

10 (2) initiate the auction of any ammunition de-
11 scribed in paragraph (2) of section 4 to members of
12 the general public.

13 (b) PROCEEDS.—Any proceeds from the sale or auc-
14 tion of property described in subsection (a) shall be depos-
15 ited in the general fund of the Treasury for the sole pur-
16 pose of deficit reduction.

17 **SEC. 6. ADMINISTRATION OF CRIMINAL INVESTIGATIONS**
18 **BY ATTORNEY GENERAL.**

19 (a) IN GENERAL.—With respect to the administra-
20 tion and enforcement of—

21 (1) any of the criminal provisions of the inter-
22 nal revenue laws,

23 (2) any other criminal provisions of law relating
24 to internal revenue for the enforcement of which the
25 Secretary of the Treasury, as of the date of enact-
26 ment of this Act, was responsible, or

1 (3) any other law for which the Secretary of the
2 Treasury, as of the date of enactment of this Act,
3 delegated investigatory authority to the Internal
4 Revenue Service,
5 such administration and enforcement shall be performed
6 by or under the supervision of the Attorney General.

7 (b) PERFORMANCE OF TRANSFERRED FUNCTIONS.—
8 The Attorney General may make such provisions as the
9 Attorney General determines appropriate to authorize the
10 performance by any officer, employee, or agency of the De-
11 partment of Justice of any function transferred to the At-
12 torney General under this section.

13 (c) TRANSFER OF AUTHORITIES, FUNCTIONS, PER-
14 SONNEL, AND ASSETS TO THE DEPARTMENT OF JUS-
15 TICE.—Notwithstanding any other provision of law, there
16 are transferred to the Department of Justice the authori-
17 ties, functions, personnel, and assets of the Criminal In-
18 vestigation Division of the Internal Revenue Service,
19 which shall be maintained as a distinct entity within the
20 Criminal Division of the Department of Justice, including
21 the related functions of the Secretary of the Treasury.

22 (d) EFFECTIVE DATE.—This section shall take effect
23 on the date which is 90 days after the date of enactment
24 of this Act.

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