

## S 1656

Small Business Taxpayer Bill of Rights Act of 2021

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 17, 2021

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (May 17, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/1656>

### Sponsor

**Name:** Sen. Cornyn, John [R-TX]

**Party:** Republican • **State:** TX • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

| Committee         | Chamber | Activity    | Date         |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate  | Referred To | May 17, 2021 |

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

| Bill        | Relationship | Last Action   |
|-------------|--------------|---|
| 117 HR 7033 | Related bill | <b>Mar 9, 2022:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Reform, 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. |

## **Small Business Taxpayer Bill of Rights Act of 2021**

This bill modifies various tax enforcement procedures and requirements that affect small businesses and other taxpayers.

The bill modifies requirements regarding

- awarding costs and fees to small businesses for administrative and court proceedings,
- the amounts of damages and penalties that are allowed for violating various tax laws,
- dispute resolution and appeal procedures,
- enforcing liens against principal residences,
- terminating Internal Revenue Service (IRS) employees for misconduct,
- reviews by the Department of the Treasury Inspector General for Tax Administration, and
- the release of an IRS levy due to economic hardship for business taxpayers.

The bill also

- allows a tax deduction for a portion of a taxpayer's expenses for certain audits,
- prohibits ex parte communications between officers in the IRS Independent Office of Appeals and other IRS employees with respect to matters pending before the officers,
- establishes a 10-year term for the National Taxpayer Advocate, and
- repeals the requirement to submit a partial payment with an offer-in-compromise to settle a tax liability.

## **Actions Timeline**

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- **May 17, 2021:** Introduced in Senate
- **May 17, 2021:** Read twice and referred to the Committee on Finance.

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